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CHECKLIST

GST Registration Checklist & Document List for Indian Businesses

Who needs to register, the exact documents to keep ready for each business type, the step-by-step application process, Aadhaar and biometric authentication, approval timelines, and the penalty for not registering. Every rule cited with CGST Act section, rule, and notification numbers.

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3 days
Fastest Approval
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Rs 0
Government Fee
Registration is free on the GST portal

40+
Checkpoints
Before, during, and after applying

01

GST Registration Quick Reference

Pin this page. It answers the questions every business owner asks before applying.

Question	Answer	Reference
Who must register?	Goods sellers above Rs 40 lakh turnover, service providers above Rs 20 lakh, plus all compulsory cases	Section 22, 24 + Notification 10/2019-CT
Is registration free?	Yes. No government fee. You only pay if you hire a consultant to file for you.	GST portal
Where do I apply?	Online at gst.gov.in. No physical office visit unless flagged for verification.	Rule 8, CGST Rules
Which form?	FORM GST REG-01 (application). Certificate is issued in FORM GST REG-06.	Rule 8, Rule 10
How long does it take?	3 working days (simplified lane), 7 working days (standard), up to 30 days (if physical verification)	Rule 9, Rule 9A
Do I need a PAN?	Yes. PAN is mandatory. Registration is PAN-based and state-wise.	Section 25(6)
Is Aadhaar needed?	Yes, Aadhaar authentication is required. Some applicants also do biometric verification at a GST Suvidha Kendra.	Rule 8, Rule 9
What if I don't register?	Penalty of Rs 10,000 or the tax evaded, whichever is higher, plus tax and interest for the period	Section 122(1)(xi)
One GSTIN per state?	Yes. Separate registration for each state you operate from, under the same PAN.	Section 25(1)

What is GST Registration?

GST registration is the process of getting your business listed under Goods and Services Tax and receiving a 15-digit GSTIN (GST Identification Number). Once registered, you can legally collect GST from customers, claim input tax credit on your purchases, and file GST returns. There is no government fee, the application is fully online at gst.gov.in, and most eligible businesses get approved within a week.

02

Do You Need GST Registration

First check turnover, then check the compulsory list. Many businesses must register even below the turnover limit.

Rs 40 lakh
Goods Threshold (Normal States)
Notification 10/2019-CT, dated 07-Mar-2019

Rs 20 lakh
Services Threshold (Normal States)
Section 22, CGST Act

Rs 0
Threshold for Compulsory Cases
Section 24 overrides turnover limits

Register If Your Turnover Crosses the Threshold

✓ **Exclusive supply of goods: aggregate turnover above Rs 40 lakh (normal states)** — Goods
This higher Rs 40 lakh limit applies ONLY if you deal exclusively in goods. The moment any taxable service is part of your supply, the limit drops to Rs 20 lakh. Aggregate turnover is your all-India turnover under one PAN, including exempt supplies.
Notification 10/2019-CT, dated 07-Mar-2019

✓ **Supply of services (or goods plus services): turnover above Rs 20 lakh (normal states)** — Services
Service providers, and anyone mixing goods with services, must register once aggregate turnover crosses Rs 20 lakh. A restaurant, salon, or consultant hits this limit, not the Rs 40 lakh one.
Section 22, CGST Act

✓ **Special category states: lower limits of Rs 20 lakh (goods) and Rs 10 lakh (services)** — State-dependent
States that retained the lower limit: Manipur, Mizoram, Nagaland, Tripura, Meghalaya, Sikkim, Arunachal Pradesh, Uttarakhand, and Puducherry. Note: Jammu & Kashmir, Ladakh, and Assam are special-category states but chose the higher Rs 40 lakh / Rs 20 lakh limits.
Notification 10/2019-CT read with state options

✓ **Count your aggregate turnover correctly**
Aggregate turnover = taxable supplies + exempt supplies + exports + inter-state supplies, computed on all-India basis under the same PAN, but excluding GST itself. Don't calculate per branch. If your PAN-level turnover crosses the limit, every place of business needs registration.
Section 2(6), CGST Act

Register Regardless of Turnover (Section 24 Compulsory Cases)

✓ **You make inter-state taxable supply of goods** — Common
If you sell goods from one state to another, registration is compulsory from your first rupee of sale. (A limited exemption exists for inter-state supply of services and for notified handicraft goods up to the threshold, verify if this applies to you.)
Section 24(i), CGST Act

✓ **You sell through an e-commerce operator (Amazon, Flipkart, Zomato, Swiggy, Meesho)** — Common
Anyone supplying goods through an e-commerce platform that collects TCS must register, regardless of turnover. This catches most online sellers and cloud kitchens on aggregator platforms.
Section 24(ix), CGST Act

✓ **You are a casual taxable person (exhibitions, seasonal stalls, pop-ups)**
If you supply goods or services occasionally in a state where you have no fixed place of business (a trade fair stall, a wedding-season counter), you must take casual registration in advance.
Section 24(ii), CGST Act

✓ **You are liable to pay tax under reverse charge**
If you receive supplies on which you (not the supplier) must pay GST under the reverse charge mechanism, registration is mandatory.
Section 24(iii), CGST Act

✓ **You are required to deduct TDS or collect TCS under GST**

TDS deductors under Section 51 (certain government bodies, PSUs) and TCS collectors (e-commerce operators) must register even if not otherwise liable.

Section 24(vi) and (x), CGST Act

✓ **You are an agent, Input Service Distributor, non-resident, or OIDAR supplier**

Agents supplying on behalf of a principal, Input Service Distributors, non-resident taxable persons, and suppliers of online information (OIDAR) or online money gaming from outside India must all register compulsorily.

Section 24(iv), (v), (vii), (viii), (xi), CGST Act

Voluntary Registration

✓ **You can register voluntarily even below the threshold** Optional

Many small businesses register voluntarily to claim input tax credit, sell to GST-registered buyers who demand a GST invoice, or list on e-commerce and B2B marketplaces. Once registered, you must comply fully: charge GST, file returns on time, even in months with zero sales.

Section 25(3), CGST Act

03 Document Checklist by Business Type

Keep scanned copies ready before you start. Every business needs a PAN, address proof, and bank proof. The rest depends on your entity type.

Proprietorship

- ✓ **PAN and Aadhaar of the proprietor** — Required
  For a sole proprietorship, the proprietor's own PAN is the business PAN. There is no separate entity PAN. Aadhaar is used for authentication.
- ✓ **Passport-size photograph of the proprietor**
  Recent colour photograph in JPEG format.
- ✓ **Proof of principal place of business + bank account proof** — Required
  Address proof (see the panel below) and a cancelled cheque, passbook first page, or bank statement showing name, account number, and IFSC.

Partnership Firm / LLP

- ✓ **Partnership deed (firm) or Certificate of Incorporation (LLP)** — Required
  For an LLP, also keep the LLP Agreement. For a partnership, the registered partnership deed.
- ✓ **PAN of the firm/LLP + PAN and Aadhaar of all partners**
  The firm or LLP has its own PAN, separate from the partners' personal PANs. Keep all partners' PAN and Aadhaar.
- ✓ **Photographs of all partners + authorised signatory proof**
  Photographs of every partner, plus a letter of authorisation (or board resolution for LLP) appointing the authorised signatory who will sign the application.
- ✓ **Digital Signature Certificate (DSC) mandatory for LLP** — LLP only
  An LLP must sign the application using a Class 3 DSC of the authorised partner. A partnership firm can use Aadhaar-based EVC (OTP) instead.
  Rule 26, CGST Rules

Private Limited / Public Limited Company

- ✓ **Certificate of Incorporation + company PAN** — Required
  The COI issued by the MCA and the company's own PAN.
- ✓ **Board resolution authorising the signatory** — Required
  A board resolution or authorisation letter naming the director/employee who will act as the authorised signatory for GST.
- ✓ **PAN, Aadhaar, and photographs of all directors**
  Identity and address proof for every director listed.
- ✓ **Digital Signature Certificate (DSC) is mandatory** — Mandatory
  Companies MUST sign the GST application with a Class 3 DSC of the authorised signatory. EVC (Aadhaar OTP) is not allowed for companies.
  Rule 26, CGST Rules

HUF / Society / Trust / Club

- ✓ **HUF: PAN of the HUF + PAN, Aadhaar, photograph of the Karta**
  The HUF has its own PAN. The Karta is treated as the authorised signatory.
- ✓ **Society/Trust/Club: registration certificate + entity PAN**
  The registration certificate of the society, trust, or club and its PAN.

- ✓ **PAN, Aadhaar of promoters/trustees + authorisation letter**
  Identity proof of the managing trustees or office bearers, plus a letter appointing the authorised signatory.

Address Proof (Any One) and Bank Proof

- ✓ **Owned premises: latest electricity bill, property tax receipt, or municipal khata** — Owned
  Any one document in the name of the owner establishing ownership. The electricity bill should not be older than the latest billing cycle.
- ✓ **Rented premises: rent/lease agreement + owner's electricity bill or ownership proof** — Rented
  A valid rent or lease agreement plus a utility bill or ownership document of the landlord.
- ✓ **Shared or consent premises: consent letter (NOC) + owner's proof + electricity bill** — Consent
  If you use premises owned by a relative or partner without a formal rent agreement, a consent letter (No Objection Certificate) from the owner along with their ownership proof works.
- ✓ **Bank proof can be added within 30 days**
  You no longer need to upload bank details at the time of application. A cancelled cheque, passbook first page, or bank statement can be added within 30 days of registration or before filing your first return, whichever is earlier.
  Rule 10A, CGST Rules

Common to Every Application

PAN of the business/applicant, Aadhaar of the promoter and authorised signatory, a recent passport-size photograph (JPEG), proof of the principal place of business, bank account proof, and proof of appointment of the authorised signatory. File sizes and formats matter: photos as JPEG (up to 100 KB), documents as PDF or JPEG (up to 1-2 MB each).

04 Step-by-Step Registration Process

The full journey from a blank form to your GSTIN certificate, done entirely online

Go to gst.gov.in and open Services > Registration > New Registration — Step 1

Select 'New Registration', choose 'Taxpayer', pick your state and district, and enter the legal name exactly as printed on your PAN.

Complete Part A: PAN, mobile, email. Validate with OTP to get your TRN — Step 2

You will receive separate OTPs on your mobile and email. After validation, the portal issues a 15-character Temporary Reference Number (TRN). Note it down.

Log in with the TRN and complete Part B across all tabs — Step 3

Fill in business details, promoter/partner details, authorised signatory, principal place of business, additional places, goods and services (HSN/SAC codes), bank details, and state-specific fields. Upload documents in each tab as required.

Choose Aadhaar authentication when prompted — Step 4

Opting for Aadhaar authentication is the fastest route. An authentication link is sent to the Aadhaar-linked mobile and email of the promoter and authorised signatory. Complete the OTP to authenticate.

If flagged, complete biometric authentication at a GST Suvidha Kendra — If flagged

Applicants identified as higher-risk by the portal must visit a GST Suvidha Kendra (GSK) in person for biometric Aadhaar authentication, a photograph, and original document verification. Biometric authentication is now live across all states and union territories.

Rule 8, Notification 04/2023-CT

Sign and submit using DSC or EVC — Step 5

Companies and LLPs must submit with a Class 3 DSC. Proprietorships and partnerships can use EVC (Aadhaar OTP). On submission, you get an Application Reference Number (ARN) to track status.

Respond to any REG-03 notice within 7 working days — If notice

If the officer needs clarification or more documents, you receive a notice in FORM GST REG-03. Reply through FORM GST REG-04 within 7 working days. Ignoring it leads to rejection.

Rule 9, CGST Rules

Receive your GSTIN and download the certificate (FORM GST REG-06) — Done

On approval, your 15-digit GSTIN is allotted and the registration certificate is available for download from the portal in FORM GST REG-06. There is no paper certificate; the downloaded copy is the valid one.

Two Parts to One Form

FORM GST REG-01 has two parts. Part A captures your PAN, mobile, and email (validated by OTP) and generates a Temporary Reference Number (TRN). Part B is the full application you complete using that TRN. You have 15 days to finish Part B after generating the TRN.

05 Timelines, Authentication, and Approval

How long approval takes depends on the lane you fall into and whether you authenticate Aadhaar

3 days
Simplified Lane (Rule 9A)
Auto-approval for low-risk applicants

7 days
Standard (Aadhaar authenticated)
Rule 9, working days from submission

30 days
Physical Verification Track
If Aadhaar not opted or risk-flagged

Scenario	Approval Time	Rule
Low-risk applicant, simplified scheme	3 working days (auto-approved)	Rule 9A
Aadhaar authenticated, not risk-flagged	7 working days	Rule 9(1)
Aadhaar not opted / failed / risk-flagged	Up to 30 days (after physical verification)	Rule 9(5), Rule 25
After you reply to a REG-03 notice	7 working days from your REG-04 reply	Rule 9(2)
Officer takes no action in time	Deemed approved automatically	Rule 9(5)

The Simplified Fast Lane (New from 01-Nov-2025)

✓ **Rule 9A: automated approval in 3 working days for low-risk applicants** — New

The portal's data analytics identifies low-risk applications and grants registration electronically within 3 working days, without manual officer review. The GST Council estimates around 96% of new applicants qualify for this fast lane.

Rule 9A, Notification 18/2025-CT dated 31-Oct-2025

✓ **Rule 14A: optional simplified scheme for small B2B taxpayers** — Optional

Businesses whose self-assessed monthly output tax on B2B supplies does not exceed Rs 2.5 lakh can opt into a simplified, fast-approved registration. Aadhaar authentication of the primary signatory and at least one promoter is mandatory. Only one such registration is allowed per PAN per state. Opt in via the new field 4.1 in REG-01.

Rule 14A, Notification 18/2025-CT

Aadhaar Authentication and Deemed Approval

✓ **Authenticating Aadhaar routes you to the faster track** — Faster

Choosing Aadhaar authentication moves you to the 7 working day (or 3-day simplified) lane. Declining it, or failing authentication, sends your application to the 30-day physical verification track.

Section 25(6A) to (6D), CGST Act

✓ **No response from the officer means deemed approval**

If the proper officer neither approves nor raises a REG-03 notice within the applicable window (7 working days, 30 days, or 7 working days after your REG-04 reply), your registration is deemed granted and the GSTIN is issued automatically.

Rule 9(5), CGST Rules

✓ **Physical verification is documented in FORM GST REG-30**

Where premises verification is ordered, the officer uploads a verification report with photographs in FORM GST REG-30 at least 5 working days before the timeline expires.

Rule 25, CGST Rules

06

After You Get Your GSTIN

Registration is the start, not the finish. These obligations begin the day your GSTIN is active.

Immediate Obligations

✓ **Display your GST certificate and GSTIN at every place of business** — Do now

The registration certificate must be displayed prominently at your principal and every additional place of business, and the GSTIN shown on your name board. Failing to display attracts a penalty up to Rs 25,000.

Rule 18, CGST Rules

✓ **Start issuing GST-compliant tax invoices** — Do now

From the date of registration, every taxable supply needs a proper tax invoice with GSTIN, HSN/SAC codes, correct GST rate, and a consecutive invoice number. Get your invoice format right from invoice number one.

Section 31, Rule 46, CGST Rules

✓ **Add bank account details within 30 days if not already done** — Within 30 days

If you registered without bank proof, add a valid bank account in the same name within 30 days of registration or before your first return, whichever is earlier. Missing this can suspend your registration.

Rule 10A, CGST Rules

Ongoing Compliance

✓ **File your GST returns on time, every period, even with zero sales** — Recurring

Depending on your scheme, file GSTR-1 and GSTR-3B monthly or quarterly (QRMP). A nil return is still mandatory in months with no activity. Late filing attracts late fees and interest, and repeated non-filing blocks your e-way bills.

Section 39, Rule 61, CGST Rules

✓ **Reconcile input tax credit against your suppliers' filings (GSTR-2B)** — Recurring

You can claim ITC only on invoices your suppliers have actually uploaded, as reflected in your auto-generated GSTR-2B. Reconcile every month to avoid claiming credit you are not entitled to.

Section 16, Rule 36(4), CGST Rules

✓ **Keep your registration details current**

Any change in business name, address, promoters, or authorised signatory must be updated through an amendment application (FORM GST REG-14) within 15 days of the change.

Section 28, Rule 19, CGST Rules

07 Penalties and Common Mistakes to Avoid

What non-registration costs, and the errors that get applications rejected

Rs 10,000	Rs 25,000	Tax + Interest
Minimum Penalty	For Not Displaying GSTIN	For the Unregistered Period
Section 122(1), or tax evaded if higher	*General penalty, Section 125*	*Section 50 interest applies*

Penalties for Not Registering

- ✓ **Operating without registration when liable: Rs 10,000 or the tax evaded, whichever is higher** — Penalty
  If you cross the threshold or fall in a compulsory category and still don't register, the penalty is Rs 10,000 or the amount of tax you evaded, whichever is greater. This is separate from the tax you still owe.
  Section 122(1)(xi), CGST Act

- ✓ **You still owe the tax plus interest for the unregistered period**
  On top of the penalty, you must pay the GST that should have been collected during the period you operated unregistered, along with interest under Section 50. And you cannot claim input tax credit for that period.
  Section 50, CGST Act

- ✓ **Registration is free: no genuine reason to delay** — Note
  Since there is no government fee and the process is online, delaying registration only builds up penalty and interest exposure. Register as soon as you know you are liable.

Mistakes That Get Applications Rejected or Delayed

- ✓ **Legal name not matching PAN exactly**
  The legal name in Part A must match the PAN database character for character. Even a small mismatch triggers validation failure. Copy it exactly as printed on the PAN card.

- ✓ **Weak or mismatched address proof**
  A rent agreement without the owner's ownership proof, an outdated electricity bill, or an address that doesn't match the uploaded documents is the most common reason for REG-03 notices. Make sure the address on every document agrees.

- ✓ **Choosing the wrong threshold (Rs 40 lakh when you also supply services)**
  Assuming the Rs 40 lakh goods limit when you actually provide any service means you register late and face penalty. If services are any part of your supply, the Rs 20 lakh limit applies.

- ✓ **Skipping Aadhaar authentication and then waiting weeks**
  Declining Aadhaar authentication drops you into the 30-day physical verification track. Unless you have a specific reason, authenticate Aadhaar to get the 3 to 7 day approval.

- ✓ **Wrong HSN/SAC codes or incomplete business activity details**
  Vague or incorrect HSN/SAC codes for your goods and services invite clarification notices. Identify the correct codes before you apply.

- ✓ **Not tracking the ARN or missing the REG-03 reply window** — Watch out
  After submission, track your ARN status. If a REG-03 notice arrives, you have only 7 working days to reply via REG-04. Missing it means starting over.

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This checklist is provided by Petpooja for informational purposes. Verify all compliance details with official sources before acting.

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AUTOMATE THIS

Got your GSTIN? Now handle the *billing*

Registration is step one. Petpooja Invoice handles GST invoices, e-invoices, e-way bills, and GST-ready reports so your first return is stress-free.

Book a Free Demo

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