GOVERNMENT OF ASSAM
OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX, ASSAM
KAR BHAWAN :: DISPUR, GUWAHATI-6

CIRCULAR NO.2 /2026-GST

Dated Dispur, the 20th of November, 2026

Subject: Guidelines for streamlining the process of GST registration and for filing and processing of registration applications in the State of Assam – reg.

No. CT/GST-15/2017/Pt/67.— It is a bona fide expectation of every person who applies for GST registration that his registration application is quickly processed and GST registration is granted without any undue delay or hassle. However, grievances have been received regarding difficulties faced by applicants in some cases in obtaining GST registration, either due to rejection of the application on various grounds, or due to delay in processing on account of queries being raised and clarifications or additional documents being sought by the proper officers with respect to information submitted in **FORM GST REG-01**. While there is a need to exercise due diligence in processing registration applications to prevent GST registration from being obtained by unscrupulous and fraudulent elements for passing on ineligible input tax credit (ITC) without any underlying supply, at the same time, it is equally important to ensure that genuine applicants seeking registration in the State of Assam are able to complete the process smoothly without undue inconvenience.

1.2 An analysis of GST registration applications in the State, including the reasons for rejection and the nature of queries raised during processing, indicates that delays or rejections are often attributable to certain deficiencies in the applications, such as non-furnishing of requisite information or documents; submission of incorrect, incomplete, or inconsistent details; or uploading of documents that are not clearly legible. Such issues are commonly observed in respect of identity details of the applicant, proof of Principal Place of Business (PPoB), details relating to the constitution of the business, and identity details of the authorized signatory.

1.3 Proper scrutiny of registration applications by the proper officers plays a critical role in ensuring the integrity of the registration process and preventing misuse of the tax system. Instances have come to notice where unscrupulous elements have attempted to misuse the facility of GST registration by obtaining fake registrations using the identity of other persons, with or without their knowledge, to fraudulently pass on ineligible input tax credit. Such malpractice not only results in substantial revenue loss to the State exchequer, but also adversely affects genuine and honest taxpayers, rendering them uncompetitive. To safeguard the interests of genuine taxpayers and curtail fake registrations, the registration process has been streamlined over time through amendments in the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as the "Assam GST Rules, 2017").

1.4 While instructions for processing registration applications by tax officers have been issued from time to time, it is felt necessary to issue comprehensive guidelines for applicants as well as proper officers in the State of Assam to facilitate applicants in furnishing accurate and complete information and documents in **FORM GST REG-01**, thereby minimizing the need for seeking clarifications or additional documents and expediting the grant of registration to genuine businesses.

2. Accordingly, in order to ensure uniformity in the implementation of the provisions of law across all field formations in the State of Assam and to further streamline the process of GST registration, the Principal Commissioner of State Tax, Assam, in exercise of the powers conferred under sub-section (1) of section 168 of the Assam Goods and Services Tax Act, 2017 (hereinafter referred to as the "Assam GST Act, 2017"),

and in supersession of all earlier circulars/instructions issued by the Principal Commissioner of State Tax, Assam on the subject of GST registration, except as respects things done or omitted to be done before such supersession, hereby issues the following guidelines for filing and processing of applications for GST registration.

3. Registration Application

3.1 The application for GST registration (in cases other than by a non-resident taxable person, a person required to deduct tax at source under section 51 of the Assam GST Act, 2017, a person required to collect tax at source under section 52 of the Assam GST Act, 2017, and a person supplying online information and database access or retrieval services or online money gaming from a place outside India to a non-taxable online recipient in India) is to be filed by the applicant in **FORM GST REG-01** online on the GST common portal (www.gst.gov.in).

3.1.1 A person required to deduct tax at source under section 51 of the Assam GST Act, 2017 and a person required to collect tax at source under section 52 of the Assam GST Act, 2017 shall apply for GST registration in **FORM GST REG-07**, while a non-resident taxable person shall apply in **FORM GST REG-09**. Further, a person supplying online money gaming from a place outside India to a person in India or a person supplying online information and database access or retrieval (OIDAR) services from a place outside India to a non-taxable online recipient in India shall apply in **FORM GST REG-10**.

3.1.2 In addition to the guidelines set out in the subsequent paragraphs, a set of Frequently Asked Questions (FAQs) is annexed herewith as **Annexure-I** to provide practical guidance on commonly encountered issues relating to the filing and processing of registration applications, including procedural timelines and specific taxpayer scenarios in Assam. These FAQs are intended to minimize ambiguities and facilitate smooth compliance, thereby reducing unnecessary queries. Further, a checklist of information and documents required to be furnished along with the registration application is annexed to this Circular as **Annexure-II**.

3.2 Filing the Application for Registration

The applicant may access the registration application on the common portal by clicking **Services > Registration > New Registration** on the home page of the GST portal. A detailed manual for step-by-step guidance of applicants is also available on the portal under **Help and Taxpayer Facilities > GST Knowledge Portal > Register with GST**.

3.2.1 FORM GST REG-01 comprises **Part A** for generation of Temporary Reference Number (TRN) and **Part B** for submission of the detailed application, capturing essential fields such as constitution of business, reasons for registration, existing registration details, nature of premises and business activity, promoter/partner/director/Karta details, bank account particulars, Principal Place of Business (PPoB), Additional Place(s) of Business (APoB), State-specific information for Assam, goods/services classification (HSN/SAC codes), and authorized signatory details. Applicants shall fill and submit this form online on the GST portal, ensuring complete and accurate reporting of all mandatory fields to prevent processing delays.

3.2.2 Details pertaining to Part A of FORM GST REG-01: The applicant must provide correct details of PAN and the Legal Name while filing Part A of FORM GST REG-01. The Legal Name of the business should match the name mentioned on the PAN issued by the Income Tax Department, and that mentioned in the Certificate of Incorporation issued by the Ministry of Corporate Affairs (MCA) in the case of incorporated companies. In the case of a proprietorship concern, the name of the proprietor should be entered as the Legal Name. The applicant must also select **Assam** as the State and choose the correct District of his Principal Place of Business in Part A. It is further advised that where an e-mail address and mobile number are linked to the applicant's PAN, the same e-mail address and mobile number be furnished in Part A of FORM GST REG-01.

3.3 Details pertaining to Part B of FORM GST REG-01:

3.3.1 Business Details: In Part B of FORM GST REG-01, the applicant must select the correct constitution of business, viz., Proprietorship, Partnership, Hindu Undivided Family (HUF), Private Limited Company, Public Limited Company, Limited Liability Partnership (LLP), Trust, Society, Association of Persons (AoP), Body of Individuals (BoI), Local Authority, Public Sector Undertaking (PSU), etc. In addition, the applicant must upload a copy of the Partnership Deed in the case of a Partnership firm; Registration Certificate/Proof of Constitution in the case of a Society, Trust, Club, Government Department, AoP/BoI, Local Authority, Statutory Body, etc.; and Karta proof in the case of an HUF, as specified in **Annexure-II**.

3.3.2 An applicant applying for registration as a Special Economic Zone (SEZ) Unit or as an SEZ Developer must clearly select "Yes" under the relevant category, furnish the exact name of the SEZ Unit or SEZ Developer, and enter the particulars of the Approval Order (Letter of Approval/Letter of Permission), including its number, date, period of validity, and designation of the approving authority, along with a clear copy of the said Approval Order.

3.3.3 Where an applicant wishes to opt for the Composition Levy under section 10 of the Assam GST Act, 2017 at the time of applying for registration, he shall clearly select "Yes" against the option for composition and choose the appropriate category under "Category of Registered Person". Similarly, where the applicant wishes to register as a Casual Taxable Person and/or opt for simplified registration under Rule 14A of the Assam GST Rules, 2017, he shall clearly select "Yes" against the respective fields.

3.3.4 The applicant must select the appropriate reason for obtaining registration from the drop-down list on the portal, such as crossing the aggregate turnover threshold, voluntary registration, change in constitution of business, inter-State supply, liability to pay tax as a recipient of goods or services under sub-section (3) or sub-section (4) of section 9 of the Assam GST Act, 2017, etc.

3.4 Details of Promoters / Partners / Directors / Karta:

3.4.1 The applicant shall furnish personal and contact details of the proprietor in the case of a proprietorship concern, including full name, father's name, date of birth, mobile number, e-mail address, gender, PAN, Aadhaar Number (if available), Director Identification Number (DIN, if any), residential address, and designation/status. In the case of a Partnership firm or LLP, details of the Managing Partner as well as all other partners/designated partners must be provided. In the case of an HUF, details of the Karta shall be provided. In the case of a Company, details of the Managing Director and all whole-time directors must be provided, whereas in the case of an Association/Society or Trust, details of all Members of the Managing Committee or Board of Trustees, respectively, shall be furnished. For directors of a Company and Designated Partners of an LLP, DIN is mandatorily required to be furnished, as detailed in **Annexure-II**.

3.4.2 The applicant is required to upload recent colour photograph(s) of the following persons, as applicable, along with the application for registration:

(i) Proprietor, in the case of a proprietorship concern;

(ii) Managing/Authorized/Designated Partners (all partners, including Managing Partner, subject to a maximum of ten where the total number of partners exceeds ten), in the case of a Partnership Firm/LLP;

(iii) Karta, in the case of an HUF;

(iv) Managing Director or Authorized Person, in the case of a Company;

(v) Managing Trustee, in the case of a Trust;

(vi) Members of the Managing Committee, including the Chairman (subject to a maximum of ten where the number of members exceeds ten), in the case of an Association of Persons or Body of Individuals;

(vii) Chief Executive Officer (CEO) or equivalent officer, in the case of a Local Authority or Statutory Body; and

(viii) Person in charge, in any other case.

3.4.3 While uploading photographs, the applicant must ensure that the photograph is strictly of the individual concerned and is not cropped out of a group photograph. It must be a recent, clear, high-resolution colour photograph showing the full front face of the individual. Scanned or cropped images taken from identity documents such as PAN card, Aadhaar card, Driving Licence, or Passport shall not be uploaded. Uploading an improper or mismatched photograph may result in a query being raised by the proper officer or rejection of the application.

3.5 Details of Authorized Signatory:

3.5.1 The applicant must furnish the particulars of the Primary Authorized Signatory and other authorized signatories, if any, including full name, father's name, date of birth, mobile number, e-mail address, gender, PAN, Aadhaar Number (if available), DIN (where applicable), residential address, and designation/status. Details of a maximum of ten (10) authorized signatories may be added in the registration application, and recent colour photographs of all such authorized signatories must be uploaded.

3.5.2 A duly signed Letter of Authorization or copy of the Board Resolution/Managing Committee Resolution issued by the Proprietor/Partners/Board of Directors/Trust/Managing Committee, appointing the person(s) as Authorized Signatory of the entity, must be uploaded as proof of appointment.

3.5.3 The instructions regarding particulars, photographs, and documents set out in Paragraph 3.4 above shall apply *mutatis mutandis* to authorized signatories.

3.6 Details of Authorized Representative:

3.6.1 The applicant may furnish the details of an Authorized Representative, if any, in the registration application. Where such representative is a Goods and Services Tax Practitioner (GSTP) enrolled under section 48 of the Assam GST Act, 2017, the Enrolment ID of the GSTP shall be entered. In the case of an authorized representative other than an enrolled GSTP, particulars such as name, designation, mobile number, e-mail address, and PAN shall be provided.

3.7 Details of Principal Place of Business (PPoB):

3.7.1 Principal Place of Business (PPoB) means the primary location within the State of Assam where the taxpayer's books of account and records are kept and from where the business is ordinarily conducted. Applicants are advised to exercise utmost care while furnishing PPoB details, as incomplete, vague, or inaccurate address particulars or defective supporting documents are among the primary causes of queries or rejection.

3.7.2 The applicant must provide the complete and specific address of the PPoB in Assam, including, wherever applicable, Building/Flat/Shop/Holding/Plot No., Dag No./Patta No. (or Khasra/Khata No.), Road/Street/Bye-lane, Locality/Ward/Sub-locality, Village/Town/City, Revenue Circle/Development Block/Sub-Division, District, PIN Code, and prominent nearby landmarks. Care must be taken to enter the exact PIN Code and, as far as practicable, pin the accurate latitude and longitude of the PPoB by dragging the map marker on the portal to the exact premises. The address must identify the specific shop, house, office, or flat, and should not be left vague by mentioning merely a road, locality, village, or town name. Vague or incomplete address entries may attract queries or result in an adverse physical verification report by the field officer. Furthermore, the address entered in **FORM GST REG-01** must tally with the address reflected in the documentary proof uploaded under Paragraph 3.8.

3.7.3 Jurisdiction Details: Based on the PIN Code and locality in Assam, the applicant must carefully select the correct State Jurisdiction (Unit/Zone under the Commissionerate of State Tax, Assam) as well as the corresponding Central Jurisdiction from the drop-down menus on the portal. Selecting the accurate jurisdiction prevents avoidable delays caused by inter-unit transfer of applications or reassignment of Application Reference Numbers (ARNs) for physical verification. Valid contact details (e-mail address and

mobile number) and the exact nature of business activity to be carried out from the premises (such as manufacturing, wholesale business, retail business, supplier of services, warehouse/depot, works contract, etc.) must also be selected accurately.

3.8 Documents to be Furnished in Respect of Principal Place of Business (PPoB):

3.8.1 The list of requisite documents to be uploaded as proof of possession/occupancy of the Principal Place of Business is appended to **FORM GST REG-01** on the portal and is also annexed to this Circular as **Annexure-III**. The documentary requirements corresponding to different categories of premises are elaborated below:

3.8.2 Owned Premises:

3.8.2.1 Premises shall be treated as "Owned" only where the property stands in the legal name of the applicant entity/proprietor. If the premises stand in the name of a family member (such as parents, spouse, siblings, etc.) or in the individual name of one of the partners or directors (where the applicant is a firm/company), the premises shall not be declared as "Owned"; instead, the applicant shall select "Consent", "Rented/Leased", or "Shared", as applicable, under "Nature of Premises".

3.8.2.2 Where the PPoB is owned by the applicant, a clear and legible copy of any one of the following documents in the name of the applicant, reflecting the complete address matching the application, shall be uploaded: (i) latest Property Tax / Municipal Holding Tax receipt (issued by GMC, Municipal Board, Town Committee, or Gaon Panchayat, as applicable); (ii) copy of Jamabandi / Mutation Order / Municipal Khata / Land Revenue Receipt (Khajana receipt) or other government document certifying property ownership/identification; (iii) latest Electricity Bill (e.g., APDCL bill); or (iv) latest Water Supply Bill.

3.8.2.3 Where the premises stand in the name of a deceased ancestor of the applicant and mutation/transfer of title documents into the applicant's name has not yet been completed, the applicant shall upload: (a) an Affidavit in the format prescribed in **Annexure-IV**; (b) a clear and legible copy of the Death Certificate of the deceased ancestor; and (c) any one of the ownership/utility documents listed in Paragraph 3.8.2.2 above standing in the name of the deceased ancestor or the applicant, corresponding to the address declared as PPoB/APoB.

3.8.3 Rented or Leased Premises:

(a) Where Rent/Lease Agreement is Available: Where the premises are taken on rent or lease and a registered rent/lease agreement is available (or where registration of the lease/rent instrument is compulsory under the Registration Act, 1908 as applicable in the State of Assam, such as leases of immovable property for a term exceeding one year or reserving a yearly rent), the applicant shall upload a clear and legible copy of the valid registered Rent/Lease Agreement. Where registration of the rent/lease agreement is not legally mandatory (e.g., monthly tenancy or tenancy for a period not exceeding eleven months) and the agreement is unregistered, the applicant shall upload a clear and legible copy of the valid Rent/Lease Agreement executed on appropriate non-judicial stamp paper as applicable in Assam, together with any one of the ownership/utility documents specified in Paragraph 3.8.2.2 above in the name of the landlord/lessor corresponding to the declared address. However, where the electricity or water connection for the rented/leased premises stands in the name of the applicant-tenant, uploading a clear copy of the latest electricity or water bill in the applicant's name showing the complete premises address along with the valid rent agreement shall suffice in lieu of the lessor's ownership proof.

(b) **Where Rent/Lease Agreement is Not Available:** In genuine cases of rented/leased premises where a formal written rent or lease agreement is not available, the applicant shall upload an Undertaking in the format prescribed in **Annexure-V**, accompanied by a clear and legible copy of a document evidencing lawful possession of the premises by the tenant-applicant, such as the latest electricity bill or water bill for the said premises issued in the name of the applicant and showing the complete address.

3.8.4 Premises on Consent Basis:

3.8.4.1 Where the premises are owned by a family member (spouse, parent, sibling, etc.) or by a partner/director and are made available to the applicant without rent on a consent basis, the applicant shall upload a Consent Letter on plain paper duly signed by the owner(s) in the format prescribed in **Annexure-VI**, along with a clear and legible copy of any one of the documents listed in Paragraph 3.8.2.2 above in the name of the consenter corresponding to the declared PPoB address. The Consent Letter must clearly specify the details of the consenter and the applicant, the exact description of the premises, and their relationship. Where the premises are jointly owned by co-owners, consent of all co-owners shall be furnished (except where one of the co-owners is the applicant himself, as clarified in FAQ Q.37).

3.8.5 Co-working Spaces:

Where an applicant declares a co-working space as PPoB, the applicant shall upload a clear and legible copy of the Membership/Service Agreement executed with the co-working space provider, explicitly specifying the tenure of the agreement, the specific cabin/suite/desk number allocated to the applicant, and whether the premises are owned or leased by the co-working space provider. If the premises are owned by the co-working space provider, a copy of any document listed in Paragraph 3.8.2.2 in the name of the co-working space provider must also be uploaded. If the co-working space provider has taken the premises on rent/lease from the property owner, a copy of the valid registered rent/lease agreement between the property owner and the co-working space provider must be uploaded alongside the membership agreement.

3.8.6 SEZ Unit / SEZ Developer:

Where the PPoB is located within a Special Economic Zone (SEZ) or the applicant is an SEZ Developer, a clear and legible copy of the valid Letter of Approval (LoA) / Letter of Permission (LoP) issued by the Development Commissioner of the concerned SEZ shall be uploaded.

3.8.7 It is reiterated that applicants must verify before uploading that every document attached to the registration application is complete, uncropped, and clearly legible.

3.9 Details of Additional Place of Business (APoB):

Where the applicant operates from more than one location within the State of Assam, the particulars of all Additional Places of Business (APoBs) in Assam shall be declared in the application. The documentary requirements for declaring or amending an APoB are identical to those prescribed for the PPoB in Paragraph 3.8 and **Annexure-III**. It is further clarified that unmanned installations such as telecommunication towers and bank Automated Teller Machines (ATMs) are not required to be declared as PPoB or APoB in the GST registration application.

3.10 State-Specific Information for Assam:

In respect of applications for GST registration filed in the State of Assam, furnishing electricity connection particulars pertaining to the Principal Place of Business—namely, the Name of the Electricity Board/Distribution Utility (such as **Assam Power Distribution Company Limited – APDCL**) and the Consumer Account Number / Electricity Consumer ID—is mandatory on the GST portal. Applicants must ensure that accurate electricity connection details for the PPoB are entered in the State-specific tab, supported by the relevant electricity bill/connection document where applicable.

3.11 Details of Bank Account:

In terms of Rule 10A of the Assam GST Rules, 2017, a registered person is required to furnish details of his bank account(s), maintained in the legal/trade name of the registered person and linked to his PAN, within a period of thirty (30) days from the date of grant of registration, or before furnishing the details of outward supplies in **FORM GSTR-1** or using the Invoice Furnishing Facility (IFF), whichever is earlier. While furnishing bank account details is optional at the time of filing **FORM GST REG-01**, applicants are strongly advised to furnish their bank account details (Account Number, Account Type, Bank Name, IFSC Code, and Branch Address) at the time of initial application itself, wherever available, along with a scanned

copy of the first page of the bank passbook, relevant bank statement, or a cancelled cheque bearing the name of the proprietor/business entity, account number, IFSC, and branch particulars.

4. Applications by Persons Whose Earlier Registration Was Suspended or Cancelled: Where an application for fresh registration is filed by a person whose previous registration obtained on the same PAN in the State of Assam was suspended under sub-rule (2) or sub-rule (2A) of Rule 21A of the Assam GST Rules, 2017, or cancelled under Rule 22 of the Assam GST Rules, 2017, the applicant must ensure that all pending returns for such suo motu suspended or cancelled registration, including the Final Return in **FORM GSTR-10**, as applicable, have been duly filed and no confirmed tax, interest, penalty, or late fee liability remains unpaid against the said previous registration.

5. Processing of Registration Application by Proper Officers:

5.1 In accordance with Rule 9 of the Assam GST Rules, 2017, where an applicant opts for authentication of Aadhaar number under sub-rule (4A) of Rule 8 of the Assam GST Rules, 2017 and successfully completes Aadhaar authentication, the application shall be processed by the proper officer within a period of **seven (07) working days** from the date of submission of the application. However, where the applicant: (a) does not opt for Aadhaar authentication or fails to complete Aadhaar authentication; or (b) is identified on the common portal, based on data analysis and risk parameters, for physical verification of the place of business; or (c) where the proper officer, with the approval of an officer authorized by the Commissioner not below the rank of Assistant Commissioner, deems it necessary to carry out physical verification of the place of business, the registration application shall be processed within **thirty (30) days** from the date of submission of the application, after conducting physical verification in accordance with Rule 25 of the Assam GST Rules, 2017. Applicants are therefore advised in their own interest to opt for and complete Aadhaar authentication promptly.

5.2 Further, in terms of the first and second provisos to sub-rule (4A) of Rule 8 of the Assam GST Rules, 2017, even where an applicant opts for Aadhaar authentication, if the application is flagged on the common portal based on data analysis and risk parameters, the applicant will be required to undergo biometric-based Aadhaar authentication, photograph capture, and verification of original documents uploaded with the application at one of the notified **GST Suvidha Kendras (GSKs) / Facilitation Centres** in Assam. Similarly, an applicant who does not opt for Aadhaar authentication must visit the designated Facilitation Centre/GSK for photograph capture and verification of original documents. In such cases, the application shall be deemed to be complete only upon successful completion of biometric authentication and document verification at the Facilitation Centre/GSK.

5.3 Small taxpayers who primarily supply to unregistered persons, or who make taxable supplies to registered persons involving total output tax/ITC passed on not exceeding **₹2.5 lakh per month**, may avail of the optional simplified registration scheme under **Rule 14A of the Assam GST Rules, 2017** by exercising the option in **FORM GST REG-01**. Under Rule 14A, registration is granted electronically by the system within **three (03) working days** from the date of submission of the application. Likewise, applicants identified by the common portal based on risk-based parameters and data analytics for electronic grant of registration under **Rule 9A of the Assam GST Rules, 2017** are also granted registration automatically within **three (03) working days**.

5.4 Where an application is found to be deficient on examination, the proper officer may issue a notice electronically in **FORM GST REG-03** within **seven (07) working days** from the date of submission of the application (in cases not requiring physical verification) strictly on the following grounds:

(a) Where any uploaded document is incomplete, cropped, blurred, or not clearly legible, the proper officer may seek a complete and legible copy thereof;

(b) Where the address of the place of business declared in the application does not match the address in the uploaded document, or where the uploaded document does not constitute valid proof of address

as per Annexure-III, the proper officer may seek valid documentary proof in accordance with Annexure-III;

(c) Where the address of the place of business is vague or incomplete, the proper officer may seek complete and specific address particulars along with corresponding documentary proof.

5.4.1 It has been observed that in certain instances, unwarranted queries are raised or extraneous documents are demanded—such as objecting that the residential address of the proprietor/Managing Director/Authorized Signatory is not in the same city or within the State of Assam; demanding Udyam/MSME registration certificates; or raising presumptive objections that the proposed business activity cannot be carried out from the declared premises. Proper officers handling registration applications in Assam are strictly instructed **not to seek any unwarranted documents or raise presumptive/subjective queries** that are extraneous to the Assam GST Act, 2017 and the rules made thereunder.

5.4.2 In cases where the application has been identified by the system for physical verification of the place of business, or where the proper officer, with the prior approval of an officer authorized by the Commissioner not below the rank of Assistant Commissioner of State Tax, considers physical verification necessary, any notice in **FORM GST REG-03** shall be issued within **thirty (30) days** from the date of submission of the application.

5.5 Upon receipt of a notice in **FORM GST REG-03**, the applicant is required to submit a reply furnishing the requisite clarification, information, or documents in **FORM GST REG-04** on the common portal within **seven (07) working days** from the date of receipt of the notice. The proper officer shall carefully examine the reply submitted in **FORM GST REG-04** and, if satisfied, shall approve the application for registration within **seven (07) working days** from the date of receipt of such reply. Conversely, if no reply is furnished within the stipulated time or if the proper officer is not satisfied with the clarification/documents submitted, he may, for reasons to be recorded in writing, reject the application and inform the applicant electronically in **FORM GST REG-05** within **seven (07) working days** from the date of receipt of the reply (or expiry of the response window).

5.6 Where an application requires physical verification of the place of business, the proper officer shall immediately initiate physical verification in accordance with Rule 9 read with Rule 25 of the Assam GST Rules, 2017, and ensure that the physical verification report along with supporting documents and GPS-enabled site photographs is uploaded on the common portal in **FORM GST REG-30** at least **five (05) days prior to the expiry of thirty (30) days** from the date of submission of the application. While conducting physical verification, the verifying officer shall ensure the following:

(a) Submit a clear and categorical report regarding the existence or non-existence of the Principal Place of Business declared by the applicant;

(b) In case the entity/premises is found to be non-existent, record in detail the specific efforts made to locate the declared premises in the physical verification report;

(c) Capture and upload on the portal clear, GPS-enabled photographs of the site/premises taken during the physical verification visit;

(d) If an ARN assigned for physical verification pertains to a different State Tax Unit/jurisdiction in Assam, immediately reassign the ARN on the portal to the correct jurisdictional officer without delay.

5.7 In accordance with sub-rule (5) of Rule 9 of the Assam GST Rules, 2017, the application for registration shall be deemed to have been approved if the proper officer fails to take any action within the respective time limits prescribed under Rule 9.

6. Adherence to Prescribed Document List and Non-Subjective Scrutiny: All proper officers under the Commissionerate of State Tax, Assam shall process registration applications strictly in accordance with the prescribed checklist of documents, ensuring that no extraneous or unnecessary papers are requisitioned. Where deficiencies or mismatches are noticed, a notice shall be issued solely through **FORM GST REG-03**

on the portal, affording the applicant a fair opportunity to rectify the defect rather than resorting to summary rejection or informal communication. Keeping in view the objective of seamless onboarding of genuine taxpayers, proper officers shall refrain from subjective assessments such as questioning whether an electricity connection is domestic or commercial, scrutinizing consumption/bill amounts, or holding residential premises unfit for carrying on business. Scrutiny of utility bills (electricity/water) or municipal/property tax receipts shall be confined to verifying the name and address, and scrutiny of rent/lease deeds shall focus on validity of the instrument, names of the lessor and lessee, and the exact address of the premises.

6.1 In terms of Rule 14A of the Assam GST Rules, 2017, a registered person opting to withdraw from the simplified registration scheme shall file an application for withdrawal in **FORM GST REG-32** on the common portal along with the requisite documents prescribed for regular registration under **FORM GST REG-01**, and the procedure applicable to normal registration applications shall apply *mutatis mutandis*.

7. Applicants are advised to ensure that all required particulars and clear, complete, and legible copies of supporting documents are furnished at the time of filing **FORM GST REG-01**. The GST registration process is entirely online and faceless, requiring no physical visit to any State Tax office except where physical verification of premises is mandated under Rules 9 and 25 of the Assam GST Rules, 2017, or where biometric-based Aadhaar authentication, photograph capture, and verification of original documents are required to be completed at a notified GST Suvidha Kendra (GSK) / Facilitation Centre. All statutory notices and communications are transmitted electronically on the common portal, and applicants are advised to monitor their portal dashboard, registered e-mail, and SMS alerts regularly to ensure timely compliance.

8. Grievance Redressal: Where an applicant feels aggrieved on account of undue delay in the processing of a registration application assigned to the State Tax jurisdiction or due to unwarranted queries raised by a proper officer, the applicant may lodge a grievance/representation with the **Principal Commissioner of State Tax, Assam** (or the designated Zonal Joint/Additional Commissioner of State Tax, Assam) through the dedicated grievance redressal e-mail ID notified on the official portal of the Commissionerate of State Tax, Assam (*comtax.assam.gov.in*).

9. All Zonal and Unit heads and proper officers of the Commissionerate of State Tax, Assam shall give wide publicity to the contents of this Circular and ensure strict compliance with these guidelines in letter and spirit.

10. Difficulties, if any, faced in the implementation of this Circular may immediately be brought to the notice of the undersigned.

Principal Commissioner of State Tax, Assam (i/c)
Kar Bhawan, Dispur, Guwahati-6

ANNEXURE-I

FREQUENTLY ASKED QUESTIONS (FAQs) ON GST REGISTRATION IN ASSAM

A. Registration Form and Thresholds

Q.1. When am I required to obtain GST registration in Assam?

A. You are required to obtain GST registration in the State of Assam if either: (a) your annual aggregate turnover on an all-India PAN basis from the supply of goods, services, or both exceeds the applicable threshold limit; or (b) you fall under any category requiring mandatory registration irrespective of turnover under section 24 of the Assam GST Act, 2017. Suppliers whose turnover is below the threshold limit may also apply for voluntary registration under section 25(3) of the Assam GST Act, 2017.

Q.2. What is the prescribed threshold limit of annual aggregate turnover for GST registration in the State of Assam?

A. In the State of Assam, for suppliers engaged exclusively in the supply of goods, the prescribed annual aggregate turnover threshold for GST registration is ₹40 lakh, whereas for suppliers engaged in the supply of services only, or both goods and services, the threshold limit is ₹20 lakh. However, persons engaged in the supply of ice cream and other edible ice (whether or not containing cocoa), pan masala, all goods classified under Chapter 24 of the First Schedule to the Customs Tariff Act, 1975 (tobacco and manufactured tobacco substitutes), fly ash bricks/blocks, bricks of fossil meals, building bricks, and earthen or roofing tiles must mandatorily obtain registration irrespective of turnover.

Q.3. Who are mandatorily required to obtain GST registration irrespective of the annual aggregate turnover threshold?

A. Under section 24 of the Assam GST Act, 2017, the following categories of persons are mandatorily required to obtain GST registration regardless of aggregate turnover:

- Persons making any inter-State taxable supply (unless specifically exempted by notification);
- Casual taxable persons making taxable supply;
- Persons required to pay tax under the reverse charge mechanism (RCM);
- Persons required to pay tax under sub-section (5) of section 9 of the Assam GST Act, 2017 (specified e-commerce operators);
- Non-resident taxable persons making taxable supply;
- Persons required to deduct tax at source under section 51 of the Assam GST Act, 2017 (TDS deductors), whether or not separately registered;
- Persons making taxable supply of goods or services or both on behalf of other taxable persons, whether as an agent or otherwise;
- Input Service Distributor (ISD), whether or not separately registered;
- Persons making taxable supply of goods or services through an electronic commerce operator required to collect tax at source under section 52 of the Assam GST Act, 2017 (subject to applicable notification exemptions);
- Every electronic commerce operator required to collect tax at source under section 52 of the Assam GST Act, 2017;
- Persons supplying online information and database access or retrieval (OIDAR) services or online money gaming from a place outside India to a non-taxable online recipient/person in India; and
- Any other person or class of persons as may be notified by the Government on the recommendations of the GST Council.

Q.4. How and where do I file an application for GST registration?

A. You can file an application for GST registration online on the GST common portal (https://www.gst.gov.in/) by navigating to Services > Registration > New Registration.

Q.5. What registration forms are required to be filed by different categories of taxpayers?

A. On the registration page, the applicant selects the applicable category from the 'I am a' drop-down list (Taxpayer, Tax Deductor, Tax Collector (e-Commerce), GST Practitioner, Non-Resident Taxable Person, United Nations Body, Consulate or Embassy of Foreign Country, Other Notified Person, or Non-Resident Online Services Provider / Online Money Gaming Supplier). The corresponding registration forms are tabulated below:

Sl. No.	Category of Taxpayer / Applicant	Form
1.	Application for Registration by Normal Taxpayer, Input Service Distributor (ISD), and Casual Taxable Person	FORM GST REG-01
2.	Application for Registration as Tax Deductor at Source under section 51 or Tax Collector at Source under section 52 of the Assam GST Act, 2017	FORM GST REG-07
3.	Application for Registration by Non-Resident Taxable Person	FORM GST REG-09
4.	Application for Registration by OIDAR Service Supplier or Online Money Gaming Supplier from outside India to India	FORM GST REG-10
5.	Application for grant of Unique Identity Number (UIN) to UN Bodies / Embassies / Notified Persons	FORM GST REG-13

Q.6. What other GST forms are relevant during the registration process?

A. The other key forms associated with the registration workflow are as follows:

Sl. No.	Form	Description
1.	FORM GST REG-02	Acknowledgement of submission of registration application
2.	FORM GST REG-03	Notice issued by the proper officer seeking additional information, clarification, or documents
3.	FORM GST REG-04	Submission of reply/clarification/documents by the applicant in response to notice in FORM GST REG-03
4.	FORM GST REG-05	Order rejecting the registration application where no reply is filed or reply is found unsatisfactory
5.	FORM GST REG-06	Certificate of GST Registration

Q.7. How does the 'Reason for Registration' affect the processing of my application?

A. The 'Reason for Registration' selected in Part B explains the statutory trigger for seeking registration and must align with the Constitution of Business and supporting details furnished in the application. Accurate selection helps determine the taxpayer category, tax liability, and effective date of registration.

Q.8. Is there any simplified procedure for obtaining GST registration for small businesses?

A. Yes. An optional simplified registration scheme for small businesses has been introduced with effect from 1st November 2025 under Rule 14A of the Assam GST Rules, 2017. This scheme is meant for small suppliers who do not intend to pass on Input Tax Credit (IGST + CGST + SGST) exceeding ₹2.5 lakh per month to registered recipients. Under Rule 14A, registration is granted electronically within three (03) working days from the date of submission of the application without manual intervention by an officer.

Q.9. What are the conditions and restrictions for availing simplified GST registration under Rule 14A?

A. To opt for simplified registration under Rule 14A of the Assam GST Rules, 2017, the applicant must: (a) file the registration application in FORM GST REG-01; (b) opt for and complete Aadhaar authentication; and (c) opt for registration under Rule 14A subject to the conditions that: (i) the taxpayer shall not declare outward taxable supplies to registered persons involving total tax exceeding ₹2.5 lakh in a month; and (ii) the taxpayer shall not obtain more than one GST registration in the State of Assam on the same PAN under Rule 14A.

Q.10. I obtained simplified registration under Rule 14A and now wish to pass on ITC exceeding ₹2.5 lakh per month to registered recipients. How do I exit the scheme and convert to normal registration?

A. You can withdraw from the simplified registration scheme and transition to regular taxpayer status by following these steps: (a) file all pending returns due up to the date of filing the withdrawal application in FORM GST REG-32 on the common portal, subject to the condition that you must have filed returns for at least one tax period after obtaining registration under Rule 14A of the Assam GST Rules, 2017; and (b) submit FORM GST REG-32 online. The withdrawal application is processed in the same manner as a normal registration application in FORM GST REG-01, and upon approval, the Rule 14A restrictions cease to apply.

Q.11. Where can I find a step-by-step tutorial for filing the GST registration application?

A. A comprehensive step-by-step user manual is available on the GST portal at https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Apply_for_Registration_Normal_Taxpayer.htm. In addition, the online form provides contextual tooltips and real-time field guidance.

Q.12. Do I need to visit a State Tax office to file my GST registration application?

A. No. The registration application is filed entirely online on the GST common portal (https://www.gst.gov.in/). Upon successful submission, an acknowledgement in FORM GST REG-02 is generated electronically.

Q.13. Do I need to visit any office after submitting my application on the common portal?

A. Registration applications are processed online. For applications under Rule 14A, registration is granted electronically within 3 working days. For normal registration applications, if your application is selected by the system for biometric-based Aadhaar authentication, you will be intimated electronically and required to visit the designated GST Suvidha Kendra (GSK) / Facilitation Centre in Assam for biometric authentication and verification of original documents within 15 days from the generation of the TRN. Upon successful verification, acknowledgement in FORM GST REG-02 is issued.

Q.14. Will an officer visit my business premises for physical verification during the registration process?

A. The proper officer may conduct physical verification of your place of business under Rule 9 read with Rule 25 of the Assam GST Rules, 2017 if: (a) you do not opt for Aadhaar authentication or fail to complete it; (b) even after Aadhaar authentication, your application is flagged on the common portal for physical verification based on data analysis and risk parameters; or (c) the proper officer considers physical verification necessary and obtains prior approval of an authorized officer not below the rank of Assistant Commissioner.

Q.15. What happens if the proper officer raises a query, and what if I fail to respond in time?

A. If the proper officer notices any deficiency or discrepancy, a notice in FORM GST REG-03 is issued on the common portal. You must file your reply along with requisite clarifications/documents in FORM GST REG-04 within 7 working days from the date of receipt of the notice. Failure to respond within 7 working days may result in rejection of your registration application.

Q.16. How long does it take to receive a final decision after submitting a reply in FORM GST REG-04?

A. After you submit your reply in FORM GST REG-04, the proper officer is required to examine the reply and either approve the application (issuing Registration Certificate in FORM GST REG-06) or reject it for recorded reasons (issuing order in FORM GST REG-05) within 7 working days from the date of receipt of the reply.

Q.17. What happens if the proper officer takes no action within the prescribed statutory timeline?

A. Under Rule 9(5) of the Assam GST Rules, 2017, if no action is taken by the proper officer within the prescribed time limit, the application for registration is deemed to have been approved, and the Registration Certificate in FORM GST REG-06 is automatically made available on the portal.

Q.18. What remedy is available if my GST registration application is rejected?

A. If your application is rejected in FORM GST REG-05, you may file a fresh registration application after rectifying the deficiencies pointed out in the rejection order, or prefer an appeal under section 107 of the Assam GST Act, 2017.

Q.19. Can separate registrations be obtained for multiple businesses or branches within the State of Assam?

A. Yes. Under section 25(2) of the Assam GST Act, 2017 read with Rule 11 of the Assam GST Rules, 2017, a person having multiple places of business in the State of Assam may obtain a separate registration for each such place of business, provided the person is not registered under the Composition Scheme.

B. Information / Documents Relating to Constitution of Business (CoB)

Q.20. What information and documents are required in respect of the Constitution of Business?

A. In Part B of FORM GST REG-01, the applicant must select the exact constitution of business (Proprietorship, Partnership, HUF, Private/Public Limited Company, LLP, Trust, Society, AoP/BoI, Local Authority, PSU, etc.) and upload the requisite proof of constitution—such as Partnership Deed for a Partnership Firm, Certificate of Incorporation for a Company/LLP, or Registration Certificate/bye-laws for a Society/Trust/Club—as detailed in Annexure-II to this Circular.

C. Information / Documents Relating to Principal Place of Business (PPoB) / Additional Place of Business (APoB)

Q.21. What document should I upload as proof of premises if the PPoB/APoB is owned by me?

A. If the premises are owned by you, upload a clear and legible copy of any one of the following documents standing in your name and reflecting the exact address declared in the application: latest Property Tax / Municipal Holding Tax receipt, Jamabandi / Municipal Khata / Land Revenue Receipt (Khajana receipt), document certifying Property Identification, latest Electricity Bill (e.g., APDCL), or latest Water Supply Bill.

Q.22. The premises are owned by my father, mother, or another relative, and I am operating from there. Can I declare the premises as 'Owned'?

A. No. In such a case, you must select 'Consent' under 'Nature of Premises' and upload clear and legible copies of: (a) any one ownership/utility document mentioned in Q.21 standing in the name of the owner-relative corresponding to the declared address; and (b) a Consent Letter on plain paper signed by the owner-relative in the format given in Annexure-VI to this Circular.

Q.23. What documents are required if the premises are rented/leased and a registered rent/lease agreement is available?

A. Where a registered rent or lease agreement is available, uploading a clear and legible copy of the valid registered Rent/Lease Agreement corresponding to the declared address is sufficient.

Q.24. What documents are required if the premises are rented/leased and the rent/lease agreement is not registered?

A. Where registration of the rent/lease agreement is not legally mandatory and the agreement is unregistered, upload clear and legible copies of: (a) the valid Rent/Lease Agreement executed on proper stamp paper; and (b) any one ownership/utility document mentioned in Q.21 standing in the name of the landlord/lessor

corresponding to the declared address (unless the electricity/water bill is in the applicant-tenant's name, in which case that bill along with the rent agreement suffices).

Q.25. What documents are required as proof of PPoB/APoB if no formal rent/lease agreement is available?

A. Where no written rent/lease agreement is available for rented/leased premises, upload clear and legible copies of: (a) an Undertaking by the applicant in the format given in Annexure-V to this Circular; and (b) any one document mentioned in Q.21 standing in the applicant's name (such as latest electricity or water bill) evidencing possession of the premises at the declared address.

Q.26. What documents should I upload if I am operating from a Co-Working space?

A. You should upload a clear and legible copy of the Membership/Service Agreement with the co-working space provider indicating your allocated desk, seat, cabin, or suite and the full address. Additionally: (a) if the co-working space provider owns the premises, upload any one document mentioned in Q.21 in the name of the co-working space provider; or (b) if the co-working space provider has taken the premises on rent/lease, upload a copy of the registered rent/lease agreement between the property owner and the co-working space provider.

Q.27. What documents should be uploaded as proof of PPoB for an SEZ Unit or SEZ Developer?

A. The applicant must upload a clear and legible copy of the valid Letter of Approval (LoA) / Letter of Permission (LoP) or certificate issued by the Development Commissioner of the SEZ / Government of India evidencing the location of the SEZ Unit or SEZ Developer.

Q.28. I already hold a GST registration outside an SEZ in Assam. Can I cover my SEZ Unit under the same GSTIN?

A. No. Under the second proviso to section 25(1) of the Assam GST Act, 2017 read with Rule 8 of the Assam GST Rules, 2017, a person having a unit in an SEZ or being an SEZ Developer must apply for a separate GST registration distinct from his place(s) of business located outside the SEZ in the same State.

Q.29. If the premises to be declared as PPoB/APoB stand in the name of a deceased ancestor, what documents should be uploaded?

A. You should upload clear and legible copies of: (a) Death Certificate of the deceased ancestor; (b) an Affidavit on non-judicial stamp paper of minimum value ₹100 in the format prescribed in Annexure-IV to this Circular establishing succession/legal inheritance and possession; and (c) any one ownership/utility document mentioned in Q.21 standing in the name of the deceased ancestor or the applicant corresponding to the declared address.

Q.30. My residential address is in a different State, district, or city from the PPoB/APoB declared in Assam. Will that create any hurdle in obtaining registration?

A. No. There is no statutory requirement that the proprietor, partner, director, or authorized signatory must reside in the same city, district, or State where the PPoB/APoB is located. However, accurate particulars of both the residential address and the PPoB/APoB in Assam must be furnished in FORM GST REG-01.

Q.31. What checks should I perform before uploading a proof of address document?

A. Ensure that: (a) the name and complete address on the document exactly match the details entered in FORM GST REG-01; (b) any electricity or water bill uploaded is the latest bill; and (c) the scanned document is complete, uncropped, and clearly legible.

Q.32. Can I use a Post Office Box or courier address as my PPoB/APoB?

A. No. A Post Office Box or virtual mail-drop address without a verifiable physical premises is not acceptable for GST registration.

Q.33. If I have multiple shops/offices in the same building, how should I declare them and upload proofs?

A. You may either obtain a single GST registration by declaring one unit as PPoB and the others as APoBs, or obtain separate registrations for distinct places of business. In either case, documentary proof of possession must be uploaded separately for each PPoB and APoB.

Q.34. The electricity bill is in the landlord's name and the electricity meter is shared among tenants. Is it acceptable?

A. Yes. If you have a registered rent/lease agreement, uploading that agreement alone is sufficient. If the rent/lease agreement is unregistered, upload the rent/lease agreement together with any one document in the landlord's name mentioned in Q.21 (such as the shared electricity bill or property tax receipt) matching the premises address.

Q.35. Are photographs of the applicant or landlord standing at the premises required to be uploaded as PPoB proof?

A. No. Only the prescribed documents listed in Annexure-III to this Circular are required to be uploaded with FORM GST REG-01.

Q.36. I am an MSME unit registered on the Udyam Portal. Should I upload my Udyam Certificate as proof of PPoB?

A. No. Neither is an Udyam/MSME registration certificate required for GST registration, nor can it be accepted as documentary proof of PPoB/APoB.

Q.37. What document should be submitted if I own the property jointly with co-owners, but utility bills/property tax receipts are issued in the name of only one co-owner?

A. Where a property is jointly owned and one of the co-owners applies for GST registration using that premises as PPoB, a separate consent letter or NOC from the other co-owner(s) is not required. However, if utility bills or tax receipts are issued solely in the name of another co-owner, the applicant must upload the title deed/mutation record/Jamabandi or municipal record evidencing joint ownership of the applicant along with such utility bill/tax receipt.

D. Information / Documents Relating to Bank Account Details

Q.38. Which bank account details should I furnish?

A. You must furnish details of bank accounts opened in the name of your business entity (or your own name in the case of a proprietorship) on the PAN of the applicant and maintained for conducting business transactions.

Q.39. Is furnishing bank account details mandatory at the time of filing FORM GST REG-01?

A. No, it is not mandatory at the time of initial filing of FORM GST REG-01, though it is advisable to furnish the details upfront if available. Under Rule 10A of the Assam GST Rules, 2017, it is mandatory to furnish valid bank account details within 30 days from the date of grant of registration or before filing FORM GSTR-1 / IFF, whichever is earlier.

Q.40. How many bank accounts can be added in the GST registration profile?

A. You can add details of up to ten (10) bank accounts pertaining to your business.

E. Details of Goods and Services

Q.41. Should I enter all goods and services dealt with by my business?

A. You should enter accurate descriptions and HSN/SAC codes for all categories of goods and/or services that your business supplies or intends to supply, or at least the principal/most prominent goods and services.

Q.42. Can I add or modify HSN/SAC details after obtaining GST registration?

A. Yes. You can update, add, or delete goods and services post-registration by filing a non-core amendment application in FORM GST REG-14 on the portal.

F. Information / Documents Relating to Proprietor / Partners / Directors / Karta / Promoters

Q.43. Whose details are required to be furnished under the Promoter/Partner tab?

A. Details (name, father's name, date of birth, mobile number, e-mail ID, gender, PAN, Aadhaar Number if available, DIN where applicable, residential address, and designation) must be furnished for: the Proprietor (Proprietorship); Managing Partner and all partners/designated partners (Partnership/LLP); Karta (HUF); Managing Director and all whole-time directors (Company); all Members of the Managing Committee (Society/AoP); and all Members of the Board of Trustees (Trust).

Q.44. How can changes in Directors, Partners, Karta, or Trustees be updated after registration?

A. Any change in directors, partners, Karta, trustees, or members of the managing committee must be updated by filing a core amendment application in FORM GST REG-14 on the common portal within 15 days of such change.

Q.45. Is Director Identification Number (DIN) mandatory for directors of a company?

A. Yes. DIN is mandatory for directors of a Company and Designated Partners of an LLP, and is validated online with the Ministry of Corporate Affairs (MCA) database.

Q.46. Are e-mail ID and mobile number mandatory for each promoter, partner, and authorized signatory?

A. Yes. Valid and active e-mail addresses and mobile numbers of each promoter/partner/director and authorized signatory must be furnished for OTP verification and statutory communications.

Q.47. Is Corporate Identity Number (CIN) validated during submission of the application?

A. Yes. All particulars pertaining to CIN are validated online by the common portal with MCA records during submission.

G. Authorized Signatory / Authorized Representative

Q.48. Who can be appointed as an Authorized Signatory under GST?

A. Any adult individual (not being a minor) of sound mind may be appointed as an Authorized Signatory. However, in the case of a Non-Resident Taxable Person applying in FORM GST REG-09, the Authorized Signatory must be a resident Indian national.

Q.49. What details and documents are required for an Authorized Signatory?

A. Personal and contact details (name, father's name, DOB, gender, mobile number, e-mail ID, PAN, Aadhaar Number if available, DIN if applicable, residential address, and designation), a recent colour photograph, and a signed Letter of Authorization / Board Resolution appointing the individual must be uploaded.

Q.50. How many Authorized Signatories can be added?

A. You can add up to ten (10) Authorized Signatories, including one Primary Authorized Signatory. It is advisable to designate at least two signatories (a primary and an alternate) to ensure uninterrupted compliance using DSC/EVC.

Q.51. Is the Authorized Signatory required to sign the registration application?

A. Yes. The Primary Authorized Signatory declared in FORM GST REG-01 must digitally sign/verify the registration application using DSC or EVC.

ANNEXURE-II

CHECKLIST OF INFORMATION AND DOCUMENTS REQUIRED FOR GST REGISTRATION

Sl. No.	Constitution of Business	Persons Whose Details Are to Be Furnished	Digital Sign (DSC/EVC) Required Of	Details / Documents Required
(i)	Proprietorship	Proprietor	Proprietor	• PAN of Proprietor • Recent colour photograph of Proprietor • Bank account details of Proprietor or Proprietorship firm, as applicable • Address proof of Principal Place of Business (Annexure-III)
(ii)	Partnership Firm / Limited Liability Partnership (LLP) / Foreign LLP	Managing / Authorized / Designated Partners (and all partners)	Managing / Authorized Partner (Partnership); Designated Partner (LLP); Authorized Person in India (Foreign LLP)	• PAN of Partnership Firm / LLP • Partnership Deed (for Partnership Firm) / Certificate of Incorporation or Establishment (for LLP/Foreign LLP) • Recent colour photographs of all partners including Managing and Authorized/Designated Partners (up to 10) • Letter of Authorization as prescribed in instructions to FORM GST REG-01 • Bank account details of Partnership Firm / LLP • Address proof of Principal Place of Business (Annexure-III)
(iii)	Hindu Undivided Family (HUF)	Karta	Karta	• PAN of HUF • Recent colour photograph of Karta • Proof of HUF / Karta • Bank account details of HUF • Address proof of Principal Place of Business (Annexure-III)
(iv)	Private Limited Company / Public Limited Company / Unlimited Company / Foreign Company Registered in India / One Person Company (OPC)	Managing Director, Whole-time Directors, and Authorized Signatory	Managing / Whole-time Director (Company); Director (OPC); Indian Authorized Signatory (Foreign Company)	• PAN of the Company • Certificate of Incorporation / Certificate of Establishment • Recent colour photographs of Managing Director and Whole-time Directors • Board Resolution / Authorization Form appointing Authorized Signatory • PAN, Aadhaar (if available), and recent colour photograph of Authorized Signatory • Bank account details of the Company • Address proof of Principal Place of Business (Annexure-III)
(v)	Society / Trust / Club / Association of Persons (AoP) / Body of Individuals	All Members of Managing Committee or Board of Trustees	Managing Trustee / Member of Managing Committee /	• PAN of Society / Trust / Club / AoP / BoI • Registration Certificate or Trust Deed / Bye-laws substantiating

	(BoI)	(President / Secretary / Chairman) and Authorized Signatory	Authorized Signatory	constitution • Recent colour photographs of Trustees or Members of Managing Committee including President/Secretary/Chairman (up to 10) • Authorization Form / Resolution as prescribed in instructions to FORM GST REG-01 • Recent colour photograph of Authorized Signatory • Bank account details of Society / Trust / Club / AoP / BoI • Address proof of Principal Place of Business (Annexure-III)
(vi)	Government Department	Drawing and Disbursing Officer (DDO) / Authorized Signatory / Person in Charge	Person in Charge / Authorized Signatory	• PAN of Government Department • Proof substantiating constitution / notification • Letter of appointment of DDO / Authorization Form as prescribed in instructions to FORM GST REG-01 • Recent colour photograph of DDO / Authorized Signatory • Address proof of Principal Place of Business (Annexure-III)
(vii)	Public Sector Undertaking (PSU)	Chief Manager / Managing Director / Whole-time Director / Authorized Signatory	Managing / Whole-time Director / Authorized Signatory	• PAN of PSU • Certificate of Incorporation / Notification substantiating constitution • Authorization Form / Board Resolution as prescribed in instructions to FORM GST REG-01 • Recent colour photograph of Chief Manager / Director / Authorized Signatory • Bank account details of PSU • Address proof of Principal Place of Business (Annexure-III)
(viii)	Local Authority or Statutory Body (including GMC, Municipal Boards, Autonomous Councils, etc.)	Chief Executive Officer (CEO) or Equivalent Officer	Chief Executive Officer or Equivalent Officer	• PAN of Local Authority / Statutory Body • Statutory Notification / Act substantiating constitution • Authorization Form as prescribed in instructions to FORM GST REG-01 • Recent colour photograph of CEO or Equivalent Officer • Bank account details of Local Authority / Statutory Body • Address proof of Principal Place of Business (Annexure-III)

ANNEXURE-III

LIST OF DOCUMENTS FOR PROOF OF PRINCIPAL PLACE OF BUSINESS (PPoB) / ADDITIONAL PLACE OF BUSINESS (APoB)

Sl. No.	Nature / Possession of Premises	Documents to Be Uploaded in Respect of Premises
I. (i)	Owned Premises (standing in the name of the applicant)	Any one of the following clear and legible documents standing in the name of the applicant: • Copy of latest Property Tax / Municipal Holding Tax receipt (GMC / Municipal Board / Town Committee / Gaon Panchayat); OR • Copy of Jamabandi / Mutation Order / Municipal Khata / Land Revenue (Khajana) receipt; OR • Copy of document certifying Property Identification; OR • Latest copy of Electricity Bill (e.g., APDCL); OR • Latest copy of Water Supply Bill.
I. (ii)	Owned Premises standing in the name of a deceased ancestor (where mutation/transfer into applicant's name is pending)	All of the following documents: 1. Copy of Death Certificate of the deceased ancestor; AND 2. Affidavit by the applicant in the prescribed format (Annexure-IV) on non-judicial stamp paper of minimum value ₹100; AND 3. Any one of the documents listed at Sl. No. I.(i) above standing in the name of the deceased ancestor or the applicant.
II.	Rented or Leased Premises	(a) Where Registered Rent/Lease Agreement is available or legally mandated: • Clear and legible copy of valid Registered Rent/Lease Agreement. (b) Where Registered Rent/Lease Agreement is not mandated and is unregistered: • Valid Rent/Lease Agreement executed on appropriate stamp paper; AND • Any one of the documents listed at Sl. No. I.(i) above in the name of the lessor/landlord (or latest electricity/water bill in the name of the applicant-tenant).
III.	Rented / Occupied Premises where formal Rent or Lease Agreement is not available	Both of the following documents: 1. Undertaking by the applicant in the prescribed format (Annexure-V); AND 2. Any one of the documents listed at Sl. No. I.(i) above in the name of the applicant (such as latest electricity or water bill) evidencing lawful possession at the declared address.
IV.	Premises on Consent Basis (owned by family member, partner, director, etc., without rent)	Both of the following documents: 1. Consent Letter on plain paper duly signed by the owner(s) of the premises in the prescribed format (Annexure-VI); AND 2. Any one of the documents listed at Sl. No. I.(i) above standing in the name of the consenter.
V.	Co-working Space (where a clearly demarcated desk/cabin/suite is allocated to the applicant)	(a) Where premises are owned by the Co-working Space Provider: 1. Membership/Service Agreement between the co-working space provider and the applicant specifying the allocated physical space; AND 2. Any one of the documents listed at Sl. No. I.(i) above in the name of the co-working space provider. (b) Where premises are taken on rent/lease by the Co-working Space Provider: 1. Registered Rent/Lease Agreement between the property owner and the co-working space provider; AND

		2. Membership/Service Agreement between the co-working space provider and the applicant specifying the allocated physical space.
VI.	Special Economic Zone (SEZ) Unit or SEZ Developer	Valid Letter of Approval (LoA) / Letter of Permission (LoP) issued by the Development Commissioner of the concerned SEZ.

ANNEXURE-IV

AFFIDAVIT FOR GST REGISTRATION (INHERITED PROPERTY)

(To be executed on non-judicial stamp paper of minimum value ₹100 in the presence of a First-Class Judicial Magistrate, Executive Magistrate, or Notary Public)

AFFIDAVIT

I, [Name of Applicant], S/o / D/o / W/o [Father's/Spouse's Name], aged about [Age] years, residing at [Full Address of Residential Premises], do hereby solemnly affirm and state on oath as under:

1. That I am a citizen of India.

2. That I am the legal heir / one of the legal heirs of Late [Name of Deceased Ancestor] (hereinafter referred to as "the deceased"), who expired on [Date of Death].

3. That the immovable property situated at [Full Business Address in Assam for GST Registration] (hereinafter referred to as "the said premises") stood/was recorded in the name of the deceased.

4. That I am in lawful possession and occupation of the said premises and am carrying on / intend to carry on my business under the name and style of M/s [Business Name] from the said premises.

5. That I am responsible for payment of all utility charges and municipal/property taxes (Electricity/Water/Property Tax/Land Revenue) in respect of the said premises.

6. That I am solely responsible for all business activities, statutory compliances, and tax liabilities arising under the Assam Goods and Services Tax Act, 2017, the Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017 in respect of the business conducted from the said premises.

7. That this affidavit is executed for submission before the Goods and Services Tax authorities for the purpose of obtaining GST registration, and the facts stated hereinabove are true and correct to the best of my knowledge and belief.

DEPONENT

VERIFICATION

Verified at [Place] on this [Date] day of [Month, Year] that the contents of paragraphs 1 to 7 of this affidavit are true and correct to the best of my knowledge and belief, and nothing material has been concealed therefrom.

DEPONENT

ANNEXURE-V

UNDERTAKING FOR GST REGISTRATION (WHERE FORMAL RENT/LEASE AGREEMENT IS NOT AVAILABLE)

I, [Applicant's Full Name], S/o / D/o / W/o [Father's/Spouse's Name], aged about [Age] years, residing at [Full Address of Residential Premises], do hereby solemnly affirm and declare as under:

1. That I am a citizen of India.

2. That I am the Proprietor / Partner / Director / Authorized Signatory of M/s [Business Name].

3. That I am carrying on / intend to carry on business activities from the premises situated at [Full Business Address in Assam for GST Registration] (hereinafter referred to as "the said premises").

4. That the said premises is owned by Shri/Smt. [Landlord/Owner Name].

5. That no formal written rent or lease agreement has been executed between me/the applicant entity and the owner of the said premises.

6. That I am in lawful possession and occupation of the said premises since [Month, Year] and am conducting business under the name and style of M/s [Business Name] therefrom.

7. That I am regularly paying and am responsible for all utility charges, including electricity (APDCL) and water charges, in respect of the said premises.

8. That I undertake full responsibility for all statutory, legal, and tax compliances under the Assam Goods and Services Tax Act, 2017, the Central Goods and Services Tax Act, 2017 and Integrated Goods and Services Tax Act, 2017 and the rules made thereunder in respect of the business carried on from the said premises.

9. That this undertaking is furnished to the Goods and Services Tax authorities for the purpose of obtaining GST registration, and the statements made herein are true and correct to the best of my knowledge and belief.

Date: [DD/MM/YYYY]

Place: [Place]

Signature of Applicant / Authorized Signatory

Name: [Applicant's Full Name]

Designation: [Proprietor / Partner / Director / Authorized Signatory]

ANNEXURE-VI

CONSENT LETTER FOR USE OF PREMISES FOR GST REGISTRATION

Date: [DD/MM/YYYY]

To Whomsoever It May Concern,

Subject: Consent for use of premises for GST Registration under the Assam GST Act, 2017 and CGST Act, 2017

I/We, [Owner's Full Name], S/o / D/o / W/o [Father's/Spouse's Name], residing at [Owner's Full Residential Address], being the lawful owner(s) of the premises situated at [Full Address of Premises in Assam] (hereinafter referred to as "the said premises"), do hereby solemnly affirm and declare as under:

1. That I/We have permitted [Applicant's Full Name / Trade Name], who is my/our [Relationship, e.g., son / daughter / spouse / brother / sister / partner / director], to occupy and use the said premises for the purpose of obtaining GST registration under the Assam Goods and Services Tax Act, 2017 and the Central Goods and Services Tax Act, 2017 and carrying on business activities therefrom.

2. That I/We have permitted the applicant to use either the entire said premises or an exclusively earmarked and clearly demarcated portion thereof, specifically described as: [Insert precise description, e.g., "Room/Shop No. __, Ground/First Floor, admeasuring approximately ___ sq. ft., located at [Exact Location/Landmark]" or "Demarcated area marked 'A' in the layout plan, admeasuring approximately ___ sq. ft."] (hereinafter referred to as "the allocated premises", wherever applicable).

3. That the allocated premises, wherever applicable, is independent, clearly identifiable, and exclusively assigned to the applicant for conducting business activities, notwithstanding that the larger property may be shared with other occupants/entities.

4. That I/We have no objection whatsoever to the applicant declaring and using the said premises or the allocated premises, as the case may be, as its Principal Place of Business (PPoB) / Additional Place of Business (APoB) for GST registration and all related statutory compliances.

5. That this consent is granted voluntarily, with my/our full knowledge and free will, and without any coercion or undue influence.

Particulars of the Owner(s) / Consenter(s):

Name: [Owner's Full Name]

PAN: [Owner's PAN]

Contact Number: [Owner's Mobile Number]

Signature of Owner(s): _____

Name: [Owner's Full Name]

Principal Commissioner of State Tax, Assam, (i/c)
Kar Bhawan, Dispur, Guwahati-6

Memo No. CT/GST-15/2017/____-A **Dated Dispur, the ____ November, 2026**

Copy to:

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6, for kind information.

2. The Special Commissioner / Additional Commissioner / Joint Commissioner / Deputy Commissioner / Assistant Commissioner of State Tax and Superintendent of State Tax (All), Commissionerate of State Tax, Assam, for information and strict compliance.

3. The Information Technology Officer, Office of the Principal Commissioner of State Tax, Assam. Kar Bhawan, Dispur, for uploading the Circular on the official website (comtax.assam.gov.in).

Principal Commissioner of State Tax, Assam, (i/c)
Kar Bhawan, Dispur, Guwahati-6