

1/170481/2023

**GOVERNMENT OF JAMMU AND KASHMIR  
STATE TAXES DEPARTMENT**

EXCISE AND TAXATION COMPLEX  
SOLINA, SRINAGAR/PANAMACHOWK, JAMMU

**Sub: Disposal of tasks for New Registrations under GST- reg**

**CIRCULAR**

It has come to the notice of the Commissionerate that some Proper Officers are insisting on personal appearances or seeking extraneous information from the applicants seeking fresh registration under GST. The matter has been examined and for the purpose of avoiding unnecessary delays, the following should be used for reference.

1. Registration of any business entity under the GST Law implies obtaining a unique GSTIN from the concerned tax authorities for the purpose of collecting tax on behalf of the Government and to avail ITC for the taxes paid on the inward supplies.
2. Regarding need for physical verification, rule 25 of the JKGST Rules, 2017 provide for physical verification of business premises in certain cases and include such verification after grant of registration. Rule 9 of the JKGST Rules, 2017 provide that in cases, where Aadhar authentication has either not been opted for by the applicant or where such authentication has failed, the proper officer may carry out physical verification of places of business.
3. Current provisions allow for grant of registration within 30 days of the submission of application after physical verification of the place of business in the manner provided under Rule 25 and verification of such documents as the proper officer may deem fit. On the completion of verification, if the proper officer has reasons to believe that the registration is liable for cancellation, he shall initiate the proceedings under Rule 22 of the JKGST Rules, 2017.
4. While there is an urgent need of weeding out bogus / fake firms set up for passing of fake input tax credit, there is also a need of facilitating bonafide taxpayers for GST registrations. The following instructions may please be noted: -

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- a) All applicants for registration are to be processed in accordance with provisions laid down in Section 25 and Rules framed there under.
- b) The Act does not mandate physical appearance / personal statements of the applicants at the time of processing of registration. This practice shall be discouraged. However, in case of doubt/suspicion, physical verification of the business premises may be conducted under Rule 25 of the JKGST Rules, 2017.
- c) The list of documents to be uploaded with the application for registration are already provided in FORM GST REG-01. Ideally, no extraneous information/documents shall be sought by the Proper Officer while processing such applications. However, in case of doubt/suspicion, the proper officer may call for information as he may deem fit but information shall be relevant to the application and frivolous / extraneous information shall not be called for.

Accordingly, it is impressed upon all the registering authorities to be mindful of the following;

1. In order to maintain the uniformity in the process of registration, the Jurisdictional Registering authorities shall ensure that no such documents are asked from the applicants which do not bear any relation with the business activity declared by the applicant as it has been observed that some of the Proper Officers ask for documents which may not be needful at registration stage.
2. That the timelines as provided in the GST Act/Rules shall strictly be followed and the discrepancies pointed out shall be communicated to the applicant within one day of the filing of the application.
3. Once response from the applicant is received the disposal of the application shall preferably be done within a period of one day.
4. In case, the application is rejected by the Jurisdictional Registering Authority, the order of rejection issued shall clearly explain the reasons for rejection including details of documents which were found deficient while scrutinizing application for registration. In some cases, it is seen that there is no specific mention of the document which is found deficient while issuing rejection order.

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5. It shall be ensured that if the application filed by the applicant is complete in all respects the registration shall ideally be granted within the same day of filing of application.

*This circular is issued with the intent to maintain uniformity in the process of registration and as such cannot be made use of for legal interpretation of the provisions of law.*



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Commissioner, State Taxes, J&K

No: GST/UNIT/IND/I/796-802  
Copy to the:

Dated: 20 -01-2023

1. Administrative Secretary, Finance Department, Civil Secretariat, J&K.
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3. Additional Commissioner, State Taxes (Administration and Enforcement) Jammu/Kashmir.
4. Deputy Commissioner, State Taxes Enforcement (Central) Jammu/Kashmir.
5. Deputy Commissioner, State Taxes Enforcement Kathua, H.Q at Lakhanpur.
6. Deputy Commissioner, State Taxes (Recovery) Jammu/Kashmir
7. Deputy Commissioner, State Taxes (Appeals I & II) Jammu/Kashmir.
8. Deputy Commissioner, Stamps Jammu/Kashmir.
9. Deputy Commissioner, State Taxes (IT, Data Analytics & Economic Intelligence) Jammu/Kashmir.
10. Deputy Commissioner, State Taxes Enforcement South/North/Udhampur/Samba Jammu.
11. Deputy Commissioner, State Taxes Enforcement South/North Kashmir.
12. All Assistant Commissioners of State Taxes Jammu/Kashmir.
14. All State Taxes Officers of Jammu/Kashmir Division.
15. In-charge website.
16. Office File