

Advisory for Simplified GST Registration Scheme

Nov 1st, 2025

Dear Taxpayers,

In pursuance of Rule 14A of the Central Goods and Services Tax (CGST) Rules, 2017, a *Simplified GST Registration Scheme* has been introduced to reduce the compliance burden and enhance the ease of doing business for small taxpayers.

As per Rule 14A (Option for taxpayers having a monthly output tax liability below the prescribed threshold limit), any person who, on his own assessment, feels that his total output tax liability on the supply of goods or services, or both, to registered persons will not exceed Rs.2.5 lakh per month (including CGST, SGST/UTGST, IGST, and Compensation Cess) shall be eligible to register under this scheme. However, a person registered under this rule in a State or Union Territory shall not be eligible to obtain another registration in the same State or Union Territory under this rule against the same PAN.

Key Features Implemented on the GST Portal:

- While applying for registration in FORM GST REG-01, applicants should select "Yes" under the "*Option for Registration under Rule 14A.*"
- Aadhaar authentication is mandatory for the Primary Authorized Signatory and at least one Promoter/Partner.
- Registration shall be granted electronically within three working days from the date of generation of the Application Reference Number (ARN), subject to successful Aadhaar authentication.

Taxpayers opting for registration under Rule 14A are advised to take note of the following conditions, in case they intend to withdraw from the Scheme at a later stage:

- All returns due from the effective date of registration up to the date of filing the withdrawal application must be filed.
- The taxpayer must have filed:
 - a) Returns for a period of minimum three months, if applying for withdrawal before 1st April 2026, or
 - b) Returns for a period of minimum one tax period, if applying for withdrawal on or after 1st April 2026.
- No amendment or cancellation application for registration availed under rule 14A should be pending.
- No proceedings under Section 29 (cancellation of registration) for registration availed under rule 14A should be initiated or pending.

Thanking You,
Team GSTN