



## Fast Track GST registration in selected cases



The Central Board of Indirect Taxes ('CBIC') has issued **Notification 18/2025 dt 31<sup>st</sup> October 2025** which introduces Rule 9A & 14A under CGST Rules, 2017 which deals with grant of registration within 3 working days. The key points are as hereunder:

- In terms of newly introduced Rule 9A and Rule 14A, GST registration may now be granted electronically by the GST portal based on data analysis and risk parameters within 3 working days from date of application
- **This new facility is available only for persons with monthly output tax liability not exceeding ₹2.5 lakh.**
- If supplies are made to unregistered person, this option will not be available.
- The above amendment will come into effect from 1<sup>st</sup> Nov 2025.



- Aadhar authentication is compulsory for such type of registration, except for persons notified under Section 25 (6D)
- Further, person who has been granted registration under this rule will not be eligible to obtain another GSTIN in the same state.
- Withdrawal from this option can be made by filing Form GST REG-32, subject to filing of pending returns.
- Relevant modifications are made in Forms GST REG-01 to REG-05, and new Forms REG-32 & REG-33 notified for opting/withdrawing under Rule 14A.
- Although the above registration is granted in a speedy manner, tax-payers are advised to exercise caution before enrolling, since same is subject to many conditions.



# THANK YOU

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**D-723/ 724, Neelkanth Business Park,  
Vidyavihar (West), Mumbai 400086**



**+91 9152729402 | +91 9152729403 |  
+91 8291466022**



**www.scvora.com**

## PARTNERS

**Subodh Vora**

**M: +91-9821151467 | E: [subodh@scvora.com](mailto:subodh@scvora.com)**

**Kush Vora**

**M: +91-9821305187 | E: [kush.vora@scvora.com](mailto:kush.vora@scvora.com)**

**Bhakti Vora**

**M: +91-9821362481 | E: [bhakti.vora@scvora.com](mailto:bhakti.vora@scvora.com)**