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New GST Registration 2026

Complete Step-by-Step Guide | Documents | Process | Fast Track Rule 14A | 2026 Updates

Updated: 2026 | Expert CA Assistance | 3-Day Fast Track Available

If you are running a business in India — whether you are a small shopkeeper, a freelancer, a trader, a manufacturer, or a large company — New GST Registration is not just a legal formality. It is the foundation of your business's financial identity in the eyes of the Government of India. Without a valid GSTIN (Goods and Services Tax Identification Number), you cannot legally charge tax from your customers, you cannot claim Input Tax Credit (ITC), you cannot sell on e-commerce platforms like Amazon or Flipkart, and you cannot participate in government tenders.

GST (Goods and Services Tax) replaced more than 17 different indirect taxes in India and was implemented on 1st July 2017 under the motto 'One Nation, One Tax.' Since then, the system has evolved significantly. In 2026, the GST registration process has become faster, smarter, and more transparent than ever — thanks to AI-based document verification, biometric authentication, CGST Rule 14A Fast Track Registration, and the new mandatory bank account linking rule.

This comprehensive guide by legalpechan.com will walk you through every single detail of New GST Registration in 2026 — from eligibility criteria and required documents to the complete online application process, post-registration compliance obligations, and the most common mistakes that cause rejections. Whether you want to apply yourself or get expert assistance, this is the only guide you will need.

1. What Is GST Registration? — A Complete Overview

GST Registration is the process by which a business entity gets enrolled under the Goods and Services Tax framework of India. Upon successful registration, the government assigns a unique 15-digit alphanumeric code called the GSTIN (GST Identification Number). This number acts as your tax identity for all business transactions — purchases, sales, imports, exports, and filings.

The GSTIN is structured in a specific format that carries meaningful information about your business:

GSTIN Digit Position	What It Represents	Example
Digits 1–2	State Code (as per Census 2011)	07 = Delhi, 27 = Maharashtra, 08 = Rajasthan
Digits 3–12	PAN Number of the taxpayer	ABCDE1234F
Digit 13	Entity Number (for same PAN, multiple registrations)	1 to 9, then A to Z
Digit 14	Default letter Z	Z
Digit 15	Check Digit (auto-generated)	Numeric or alphabet

Understanding your GSTIN is important because it appears on every invoice you issue, every return you file, and every compliance document you submit. Errors in this number can lead to ITC mismatches and penalties.

> 2026 Key Update: Under CGST Rule 14A, low-risk businesses that complete Aadhaar authentication now receive their GSTIN within just 3 working days — down from the earlier 7 working days. This is a landmark change for small business owners across India.

2. Why Is New GST Registration Important for Your Business?

Many new business owners wonder whether GST registration is truly necessary for them — especially if their business is small or just starting out. The answer is: Yes, it is extremely important. Here is why:

2.1 Legal Obligation

If your annual turnover crosses the prescribed threshold limit (Rs. 40 lakh for goods, Rs. 20 lakh for services in most states), registering for GST is a legal requirement under the CGST Act, 2017. Failure to register when mandatorily required can attract a penalty equal to 10% of the tax due (minimum Rs. 10,000) or 100% of the tax due in cases of deliberate evasion.

2.2 Input Tax Credit (ITC) — A Significant Financial Benefit

This is one of the biggest financial advantages of GST registration. When you purchase goods or services for your business and pay GST on those purchases, you can claim that amount as a credit against the GST you collect from your customers. This eliminates the cascading effect of taxation.

Example: You purchase raw materials worth Rs. 1,00,000 and pay 18% GST = Rs. 18,000. You sell finished goods worth Rs. 1,50,000 and collect 18% GST = Rs. 27,000. With ITC, you only pay Rs. 27,000 – Rs. 18,000 = Rs. 9,000 to the government. Without GST registration, you lose the Rs. 18,000 you paid on purchases.

2.3 E-Commerce — Mandatory Without Any Turnover Limit

If you plan to sell products on Amazon, Flipkart, Meesho, Myntra, or any other e-commerce platform, GST registration is mandatory regardless of your annual turnover. E-commerce operators are required by law to collect Tax Collected at Source

(TCS) from registered sellers only. You simply cannot sell on these platforms without a valid GSTIN.

2.4 Interstate Business Operations

If your business involves selling goods or services across state borders — even a single transaction — GST registration is mandatory. This applies regardless of your turnover limit. Interstate trade without GST registration is illegal and can attract heavy penalties.

2.5 Business Credibility and Growth

A GST-registered business is perceived as more credible by customers, suppliers, banks, and investors. It opens doors to government contracts, export opportunities, bank loans, and business partnerships that are not available to unregistered businesses. In today's business environment, having a GSTIN is almost like having a professional degree — it legitimizes your business.

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3. Who Is Eligible and Who Must Register for GST? — 2026 Guidelines

GST registration eligibility falls into two broad categories: mandatory registration (based on turnover or business type) and voluntary registration (for those who wish to register even below the threshold).

3.1 Threshold-Based Mandatory Registration

Business Category	General States Threshold	Special Category States Threshold
Goods (Manufacturers & Traders)	Rs. 40 Lakh per year	Rs. 20 Lakh per year

Business Category	General States Threshold	Special Category States Threshold
Services (All service providers)	Rs. 20 Lakh per year	Rs. 10 Lakh per year
Both Goods & Services (Mixed)	Rs. 20 Lakh per year (lower limit applies)	Rs. 10 Lakh per year

Special Category States include: Jammu & Kashmir, Himachal Pradesh, Uttarakhand, Manipur, Mizoram, Nagaland, Arunachal Pradesh, Tripura, Meghalaya, Sikkim, and Assam. Businesses in these states have a lower threshold due to their smaller economic scale.

3.2 Mandatory Registration Regardless of Turnover

The following types of businesses MUST register for GST even if their annual turnover is below the threshold limit:

1. Businesses making inter-state supply of goods or services
2. Suppliers on e-commerce platforms (Amazon, Flipkart, Meesho, Myntra, etc.)
3. E-commerce operators themselves (platforms that facilitate sales)
4. Casual Taxable Persons (CTPs) — those who run temporary businesses like seasonal stalls or exhibition booths
5. Non-Resident Taxable Persons — foreign entities doing business in India temporarily
6. Persons required to pay tax under Reverse Charge Mechanism (RCM)
7. Input Service Distributors (ISDs) — head offices distributing ITC to branches
8. Persons liable to deduct TDS (Tax Deducted at Source) under GST
9. Persons liable to collect TCS (Tax Collected at Source) under GST
10. Online Information and Database Access or Retrieval (OIDAR) service providers — no threshold applies
11. Persons supplying through an e-commerce aggregator

3.3 Voluntary Registration

Any business whose turnover is below the threshold limit can also voluntarily register for GST. This is beneficial if you are dealing with GST-registered businesses (who prefer to buy from registered suppliers to claim ITC), planning to expand, seeking business loans, or entering into government contracts. Voluntary registration gives you all the same rights and benefits as mandatory registrants.

> Important Note: Once you register voluntarily, you are bound by all GST compliance obligations — filing returns, maintaining records, etc. — even if your turnover remains below the threshold. Do not register unless you are prepared for this ongoing compliance.

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4. Documents Required for New GST Registration 2026 — Category-Wise Complete List

Document preparation is the most critical step in the GST registration process. In 2026, the GST portal uses an AI-based verification system that automatically cross-checks your documents against government databases. Even a minor mismatch — like a name spelled differently in your PAN and Aadhaar — can cause your application to be rejected or put on hold. Prepare all documents carefully before starting the application.

4.1 For Sole Proprietorship

Document	Specification	Important Note
PAN Card	Proprietor's personal PAN	Name must exactly match all other documents
Aadhaar Card	Linked mobile number required for OTP	Mandatory for e-KYC / biometric in 2026
Passport-size Photograph	Recent, clear photograph	JPEG format, less than 100 KB

Document	Specification	Important Note
Principal Place of Business Proof	Electricity bill / Property tax receipt / Municipal Khata / Rent or Lease Agreement	Document should not be older than 2 months
Bank Account Proof	Cancelled cheque (with account no. & IFSC) or Bank passbook first page	Account must be in the proprietor's name or business name
Registration/License (if any)	Shop & Establishment Certificate / Udyam Certificate / Trade License	Not mandatory but strengthens the application
NOC from Owner (if rented)	No Objection Certificate from property owner	Required along with rent agreement

4.2 For Partnership Firm

Document	Specification
Firm PAN Card	PAN issued in the name of the Partnership Firm
Partnership Deed	Registered/notarized deed clearly mentioning all partners and their profit-sharing ratio
PAN Cards of All Partners	Individual PAN of each and every partner
Aadhaar Cards of All Partners	All partners' Aadhaar with linked mobile numbers
Photographs of All Partners	Recent passport-size photos of all partners
Proof of Principal Place of Business	Electricity bill / Rent agreement with NOC from owner
Bank Account Proof	Cancelled cheque or bank statement in the firm's name
Authorization Letter	Letter authorizing one partner to sign GST documents on behalf of the firm

4.3 For Private Limited Company / OPC / LLP

Document	Specification
Company PAN Card	PAN issued in the company/LLP's name
Certificate of Incorporation	Issued by the Registrar of Companies (ROC)
Memorandum of Association (MOA)	For companies; not required for LLPs
Articles of Association (AOA)	For companies; LLPs submit LLP Agreement

Document	Specification
PAN & Aadhaar of All Directors/Designated Partners	All directors/partners must provide individual documents
Photographs of All Directors/Partners	Recent passport-size photos
Board Resolution / Consent Letter	Authorizing a specific person to act as authorized signatory for GST
Registered Office Proof	Electricity bill / rent agreement + NOC from property owner
Bank Account Proof	Cancelled cheque or bank statement in company's name
Digital Signature Certificate (DSC)	Required for companies; Class-2 DSC of authorized signatory

4.4 For Trust / Society / Section 8 Company

Document	Specification
Trust Deed / Society Registration Certificate	Registered document of formation
PAN of Trust/Society	Entity PAN
PAN & Aadhaar of Trustees/Members	All managing trustees or committee members
Registration Certificate under relevant Act	Societies Registration Act / Indian Trusts Act etc.
Office Address Proof	Electricity bill or rent agreement
Bank Account Proof	Cancelled cheque in entity name

> 2026 New Requirement: The GST portal now integrates Map My India (MMI) Tool for business address verification. During registration, you will be required to pin your exact business location on a map. Keep your GPS coordinates ready, and ensure the address in your documents matches the location you pin on the map. Any mismatch may trigger a site verification visit.

5. New GST Registration Online Process 2026 — Complete Step-by-Step Guide

Before you begin, understand that there are three pathways to GST registration in 2026:

Registration Pathway	Who Should Choose	Approval Time
Normal Registration	All eligible businesses	7 working days
Fast Track (Rule 14A)	Low-risk businesses completing Aadhaar e-authentication	3 working days
Composition Scheme Registration	Small businesses within composition turnover limit	7–10 working days

Now let's walk through the complete process step by step:

Step 1: Access the Official GST Portal

Open your internet browser and go to www.gst.gov.in. This is the ONLY official GST portal of the Government of India. Never use any third-party website claiming to be the GST portal — there are fraudulent websites that steal your information and money. Always verify the URL begins with https://www.gst.gov.in before entering any information. On the homepage, you will see a 'Services' menu in the top navigation bar.

Step 2: Navigate to New Registration

Click on 'Services' in the top navigation menu. From the dropdown, hover over 'Registration' and then click on 'New Registration.' This will take you to the GST REG-01 form. This form is divided into two parts — Part A (basic information for TRN generation) and Part B (detailed application).

Step 3: Fill Part A — Basic Information

Part A requires the following basic information:

- Select 'I am a:' — Choose 'Taxpayer' from the dropdown

- State/UT — Select your state from the dropdown list
- District — Select your district
- Legal Name of the Business — Enter EXACTLY as it appears in your PAN card (case-sensitive)
- PAN Number — Enter your 10-digit PAN. The system will automatically verify it against the NSDL/UIDAI database
- Email Address — Enter a valid, regularly accessed email address. All OTPs and official communications will be sent here
- Mobile Number — Enter your mobile number linked to Aadhaar for OTP verification
- Human Verification (Captcha) — Enter the captcha shown on screen

After filling Part A, click 'Proceed.' You will receive two separate OTPs — one on your registered mobile number and one on your email address. Enter both OTPs within 10 minutes to proceed.

Step 4: Receive Your TRN (Temporary Reference Number)

After successful OTP verification, the system will generate a TRN (Temporary Reference Number). This is a 15-digit unique number that allows you to continue your application. The TRN will be displayed on screen and also sent to your registered email. Write it down carefully.

> CRITICAL: Your TRN is valid for only 15 days from the date of generation. If you do not complete Part B within 15 days, your TRN will expire and you will have to start the entire process again from Step 1. Plan your document collection accordingly before generating the TRN.

Step 5: Login with TRN and Start Part B

Go back to the GST portal homepage. Click on 'Services > Registration > New Registration' again. This time, instead of selecting 'New Registration,' select 'Temporary Reference Number (TRN)' and enter your 15-digit TRN along with the captcha. Verify with OTP and you will be taken to Part B of the application — the detailed form with 10 sections.

Step 6: Fill Part B — Section 1: Business Details

This section captures core business information:

- Trade Name — The name under which you conduct business (can be different from legal name)
- Constitution of Business — Select: Proprietorship / Partnership / Hindu Undivided Family / Private Limited Company / Public Limited Company / LLP / Trust / Society / Government Department / Public Sector Undertaking / Others
- District and Sector/Circle/Ward of the taxpayer
- Commissionerate Code / Division Code / Range Code (Select from dropdown)
- Date of Commencement of Business — The exact date your business started operations
- Reason for obtaining registration — Select appropriate reason (e.g., 'Liable to pay tax as outward supplies exceed threshold limit' or 'Voluntary Basis')
- If Composition Levy — Check the box if opting for Composition Scheme

Step 7: Fill Part B — Section 2: Promoter/Partner Details

Add details of all promoters, partners, directors, or karta (for HUF). For each person, you must provide:

- Full Name, Father's Name, Date of Birth
- Gender, Designation/Status in the business
- PAN Number (mandatory)
- Aadhaar Number (mandatory for e-KYC in 2026)
- Residential address with PIN code and state

- Mobile number and email address
- Photograph upload (JPEG, less than 100 KB)
- Director Identification Number (DIN) — For company directors only

Step 8: Fill Part B — Section 3: Authorized Signatory

The Authorized Signatory is the person who will sign all GST returns, invoices, and official communications on behalf of the business. This can be the proprietor, a partner, a director, or any other authorized person (with a proper authorization letter or board resolution). Provide the same details as in Section 2 for the authorized signatory.

Step 9: Fill Part B — Section 4: Principal Place of Business (PPOB)

This is one of the most important sections and where many applications face issues. The Principal Place of Business is your primary business address — office, shop, warehouse, or factory from where you conduct your main operations.

- Building Number, Floor, Street Name, City, District, State, PIN Code
- Nature of premises — Own / Leased / Rented / Shared / Consent Basis / Others
- Map My India (MMI) Tool — Pin your exact location on the integrated map. This is a new mandatory step in 2026
- Upload supporting documents — Electricity bill / Property tax receipt / Rent agreement + NOC
- Contact details for the place of business — Phone number, email

If you have additional places of business (branches, warehouses, factories in the same state), you can add them under 'Additional Place of Business (APOB).' For each state where you operate, a separate GST registration is required.

Step 10: Fill Part B — Section 5: Goods and Services Details (HSN/SAC Codes)

This section requires you to specify what goods you sell or what services you provide, using the internationally standardized HSN (Harmonized System of Nomenclature) codes for goods and SAC (Services Accounting Code) for services. Adding the correct codes is crucial — wrong codes can lead to incorrect tax calculation, ITC mismatches, and penalties.

Turnover Range	Digits of HSN Code Required
Up to Rs. 5 crore annual turnover	4-digit HSN code mandatory
Rs. 5 crore to Rs. 50 crore annual turnover	6-digit HSN code mandatory
Above Rs. 50 crore annual turnover	8-digit HSN code mandatory

> Pro Tip: If you are unsure about the correct HSN or SAC code for your products/services, use the GST portal's own HSN search tool or consult with legalpechan.com's CA experts. Using a wrong code is a very common mistake that causes ITC disputes and notices later.

Step 11: Fill Part B — Section 6: Bank Account Details

Provide details of your primary business bank account:

- Account Number (current account recommended for business)
- IFSC Code of the bank branch
- Bank Name and Branch Name
- Upload: Cancelled cheque or bank statement (first page showing account number and IFSC)

> 2026 New Rule — 30-Day Bank Account Linking Mandate: After receiving your GSTIN, you must update and link your bank account on the GST portal within 30 days of registration. Failure to do so will result in the automatic suspension of your

GST registration. This is a strict new compliance requirement effective from January 2026.

Step 12: Fill Part B — Section 7: Verification and Aadhaar Authentication

This is the most significant new step in 2026. After completing all sections of the form, you must choose your verification method:

Option A — Aadhaar e-KYC (Recommended for Fast Track):

- An OTP is sent to the Aadhaar-linked mobile number of the authorized signatory
- Enter the OTP to complete Aadhaar authentication
- If authentication is successful and your profile is assessed as low-risk, you qualify for Fast Track registration under Rule 14A
- Approval time: 3 working days

Option B — Biometric Authentication at GST Suvidha Kendra (GSK):

- This is required for applicants identified as high-risk by the AI system
- The authorized signatory must physically visit the nearest GST Suvidha Kendra (GSK) or GST office
- Book an appointment online through the GST portal
- At the GSK, your fingerprints and/or iris scan will be captured and verified against Aadhaar database
- No proxy is allowed — the authorized signatory must appear in person
- After biometric verification, approval may take 7–15 working days

Option C — Electronic Verification Code (EVC) or DSC (for companies):

- Companies must mandatorily use DSC (Digital Signature Certificate) of the authorized signatory
- Individuals and proprietors can use EVC (a code sent to Aadhaar-linked mobile)

Step 13: Submit Application and Receive ARN

Once all sections are filled and verification is complete, click 'Submit.' The system will generate an ARN (Application Reference Number) — a 15-character unique identifier for your application. You will receive the ARN by SMS and email. Use this ARN to track your application status on the GST portal under Services > Track Application Status.

Step 14: GST Officer Review and Approval

After submission, your application goes to the jurisdictional GST officer for review. The officer may:

- Approve the application and issue GSTIN — you will receive an email with your GSTIN and the GST Registration Certificate (Form REG-06)
- Send a query or Show Cause Notice (SCN) via Form GST REG-03 if any information is unclear or documents are insufficient — you must respond within 7 working days via Form GST REG-04
- Reject the application via Form GST REG-05 if the response to SCN is not satisfactory

Step 15: Download Your GST Certificate

Once your application is approved and GSTIN is issued, log in to the GST portal. Go to Services > User Services > View/Download Certificates. Your GST Registration Certificate in Form REG-06 will be available for download. This certificate is your official proof of GST registration and must be displayed prominently at your principal place of business at all times.

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6. 2026's Most Important GST Registration Updates — What Has Changed

If you are looking at older guides from 2023 or 2024, many things have changed. Here are the critical 2026 updates you must know before applying:

6.1 CGST Rule 14A — Fast Track Registration in 3 Working Days

This is the most welcome change for business owners. Under CGST Rule 14A introduced in late 2024 and fully operational in 2026, applicants who complete Aadhaar authentication and are assessed as low-risk by the AI verification system can receive their GSTIN in just 3 working days — without waiting for officer-initiated site verification or lengthy scrutiny.

Application Type	Earlier (2024)	2026 Timeline
Aadhaar e-authenticated (low-risk)	7 working days	3 working days (Rule 14A)
Biometric verification required (high-risk)	15–30 working days	7–15 working days
SCN issued (incomplete/suspicious)	30+ working days	7 days given to respond; then officer decides
Normal registration (no Aadhaar auth)	7 working days	7 working days

6.2 Mandatory Bank Account Linking Within 30 Days

Effective January 2026, after you receive your GSTIN, you are required to update your bank account details on the GST portal within 30 days of registration. This is tracked by the system automatically. If you fail to link your bank account within this period, your GST registration will be automatically suspended — meaning you will not be able to file returns, issue tax invoices, or claim ITC until you comply. To avoid this, update your bank account details as the very first thing after receiving your GSTIN.

6.3 AI-Powered Document Verification System

The GST portal in 2026 employs an advanced Artificial Intelligence-based verification system that automatically checks:

- Whether the name on PAN matches the name on Aadhaar

- Whether the uploaded documents are genuine, legible, and not tampered with
- Whether the business address matches the location pinned on the Map My India tool
- Whether the applicant's profile (based on PAN history, previous GST registrations, etc.) is high-risk or low-risk
- Whether the mobile number and email are already linked to other GST registrations (to detect shell company fraud)

The result: genuine, honest applicants with clean documents get faster approvals. Suspicious or inconsistent applications get flagged immediately for enhanced scrutiny or biometric verification, regardless of how the applicant categorized themselves.

6.4 Map My India (MMI) Integration for Business Location

The GST portal now mandatorily requires you to pin your principal place of business on the integrated Map My India (MMI) tool during registration. The system cross-references this pinned location with the address you enter in the form and the documents you upload. A significant mismatch can result in a physical site verification visit by a GST inspector, which delays your registration by weeks. Ensure your address is accurate and the MMI pin is placed at the exact entrance of your business premises.

6.5 GST Rate Rationalization in 2026

GST Rate	Applicable Categories	Examples
0% (Exempt)	Essential items	Rice, wheat, milk, eggs, fresh vegetables, books, newspapers
5%	Basic necessities	Edible oils, sugar, tea, coffee, coal, medicines
12%	Standard goods/services	Processed foods, textiles (some), business services
18%	Most goods and services	Electronics, IT services, financial services, telecom, restaurants (AC)
28%	Luxury items	Automobiles, air conditioners, cement, luxury hotels

GST Rate	Applicable Categories	Examples
28% + Cess	Sin/demerit goods	Cigarettes, tobacco products, aerated drinks, luxury cars

7. GST Registration Fees in 2026 — Is It Really Free?

Let us address one of the most frequently searched questions directly: Government GST Registration on the official portal www.gst.gov.in is completely FREE of charge. The Government of India does not charge any fee for GST registration. Any website claiming to charge a 'government fee' for GST registration is misleading you.

However, additional costs may arise depending on how you choose to register:

Service Type	Cost Involved	What You Get
Self-apply on www.gst.gov.in	Zero (Free)	GST registration only — no expert guidance
CA / Tax Consultant	Rs. 1,000 – Rs. 5,000 (professional fees vary)	Professional handling + document review
legalpechan.com Service Package	Competitive, affordable pricing	Expert CA assistance + document checklist + fast processing + compliance support
Digital Signature Certificate (DSC)	Rs. 800 – Rs. 2,500 (valid for 2 years)	Required for companies; optional for others (EVC works)
Stamp Paper for documents (if needed)	Rs. 50 – Rs. 500	Notarization of authorization letter or other documents

Why choose legalpechan.com? Our expert CA team ensures your application is filed correctly the first time — avoiding rejection, SCN notices, and delays. We handle the entire process from document collection to GSTIN delivery, including biometric appointment support and 30-day bank linking reminders.

8. GST Registration for Different Business Types — Special Considerations

8.1 Freelancers and Self-Employed Professionals

Freelancers providing services to clients — whether in India or abroad — must register for GST once their annual receipts exceed Rs. 20 lakh (Rs. 10 lakh in special category states). Freelancers providing services to foreign clients (exports) should register regardless of turnover because export of services is zero-rated, meaning they can claim refund of all GST paid on their business expenses. This makes GST registration financially very beneficial for freelancers working with international clients.

8.2 E-Commerce Sellers

If you sell products or services through any e-commerce platform (Amazon, Flipkart, Myntra, Meesho, Snapdeal, Swiggy, Zomato, etc.), GST registration is mandatory from day one — regardless of your turnover. The TCS (Tax Collected at Source) mechanism means the platform collects 1% GST on your behalf and deposits it with the government. You can only claim this credit if you are GST registered. Without registration, you forfeit this money.

8.3 Importers and Exporters

All businesses involved in import or export of goods must mandatorily register under GST. Importers pay IGST at the time of customs clearance, which can be claimed as ITC only if GST-registered. Exporters can either export under bond (zero tax) or pay IGST and claim refund. Both pathways require mandatory GST registration. Additionally, an IEC (Import Export Code) from DGFT is also required for import-export activities.

8.4 Real Estate / Builders / Developers

Real estate transactions in India have specific GST implications. GST applies to under-construction properties but not to completed/ready-to-move properties. Developers and builders must register if their project values exceed GST thresholds. Input tax credit rules for real estate are complex — professional consultation from legalpechan.com is strongly recommended for builders and developers.

8.5 Non-Resident Taxable Persons (NRTPs)

Foreign individuals or companies that occasionally supply goods or services in India (for events, exhibitions, conferences, etc.) must register as Non-Resident Taxable Persons before starting any business activity in India. NRTPs must apply for registration at least 5 days before beginning their business in India. This registration is valid for a maximum of 90 days and can be extended.

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9. Post-Registration Compliance — What You Must Do After Getting GSTIN

Receiving your GSTIN is not the end of the journey — it is actually the beginning of your ongoing GST compliance obligations. Failure to comply leads to interest, penalties, suspension, or cancellation of registration.

9.1 Mandatory Compliance Calendar

Return / Compliance	Who Files	Frequency	Due Date
GSTR-1 (Outward Supplies)	All regular taxpayers with > Rs. 5 cr turnover	Monthly	11th of following month
GSTR-1 (Outward Supplies)	QRMP scheme taxpayers (< Rs. 5 cr turnover)	Quarterly	13th of month after quarter end

Return / Compliance	Who Files	Frequency	Due Date
GSTR-3B (Summary Return)	All regular taxpayers	Monthly / Quarterly (QRMP)	20th of following month / 22nd or 24th for QRMP
GSTR-9 (Annual Return)	Turnover > Rs. 2 crore	Annually	31st December of following FY
GSTR-9C (Reconciliation)	Turnover > Rs. 5 crore	Annually with Audit	31st December of following FY
CMP-08 (Composition)	Composition scheme taxpayers only	Quarterly	18th of month after quarter end
GSTR-4 (Annual Composition)	Composition dealers	Annually	30th April of following FY
ITC-04 (Job Work)	Manufacturers sending goods for job work	Half-yearly	25th of month after period

9.2 Display Your GST Registration Certificate

Section 25(3) of the CGST Act mandates that every GST-registered person must display their GST Registration Certificate at their principal place of business and at every additional place of business. The certificate must be clearly visible. Failure to display the certificate can result in a penalty during GST inspections or audits.

9.3 Issue Proper GST Invoices

Once registered, you must issue proper Tax Invoices for every taxable supply. A valid GST invoice must contain: your GSTIN, business name and address, invoice number and date, HSN/SAC code, description of goods/services, quantity, taxable value, applicable GST rate (CGST + SGST or IGST), total amount charged, place of supply, and signature or digital signature of the authorized signatory.

9.4 E-Invoicing Compliance

In 2026, e-invoicing is mandatory for businesses with annual aggregate turnover of Rs. 5 crore or more. E-invoicing means generating invoices through the government's Invoice Registration Portal (IRP), which assigns a unique IRN (Invoice Reference

Number) and QR code to each invoice. This eliminates data entry for GSTR-1 as the data flows automatically.

9.5 E-Way Bill Requirements

For movement of goods worth more than Rs. 50,000, an E-Way Bill must be generated on the E-Way Bill portal before the goods start their journey. This applies to movement by road, rail, air, or vessel. Failure to have an E-Way Bill during transit can lead to detention of goods and a penalty equal to the tax payable or Rs. 10,000 — whichever is higher.

9.6 Maintain Records for 6 Years

Under Section 36 of the CGST Act, every registered person must maintain books of accounts and other records for a period of 72 months (6 years) from the due date of filing the annual return for that financial year. Records to maintain include: purchase register, sale register, stock register, tax invoice copies, credit/debit note register, e-way bill records, and all GST return copies.

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10. Most Common Mistakes in New GST Registration Applications — and How to Avoid Them

Based on thousands of applications processed by legalpechan.com's experts, here are the most frequent mistakes that lead to GST registration rejection or delay:

1. Name Mismatch Between PAN and Application: The 'Legal Name of Business' in the application must be exactly identical to the name on your PAN card — including spacing, punctuation, and abbreviations. Example: If your PAN says 'Ramesh Kumar Gupta' but you write 'R. K. Gupta' in the form, it will be rejected.
2. Uploading Low-Quality or Blurry Documents: The AI verification system in 2026 automatically rejects unclear scans. Ensure all documents are scanned at a

minimum of 200 DPI, are clearly legible, and are within the file size limit (typically 1 MB per document in PDF or JPEG format).

3. Wrong HSN/SAC Code Selection: Selecting an incorrect HSN or SAC code is one of the most costly mistakes — it does not cause immediate rejection but creates long-term compliance problems including ITC mismatches, incorrect tax rates, and notices. Always verify codes using the GST portal's search tool or consult an expert.
4. Providing Outdated Address Proof Documents: Electricity bills or other utility bills used as address proof must be recent — typically not older than 2 months from the date of application. An old document will be flagged by the AI system.
5. Incorrect MMI Location Pinning: Placing the Map My India pin at the wrong location or at a location that does not match the physical address in your documents triggers physical site verification — causing delays of 2–4 weeks.
6. Missing Authorized Signatory Documents: For companies and LLPs, forgetting to upload the Board Resolution or Consent Letter authorizing the signatory is a very common error that causes SCN notices.
7. TRN Expiry: Many applicants generate a TRN, then delay filling Part B and let the TRN expire. Remember: TRN is valid for only 15 days. Start Part B immediately after receiving TRN.
8. Not Completing Biometric Verification on Time: High-risk applicants who receive a notification to complete biometric verification at a GSK sometimes ignore or delay this step. Applications for which biometric verification is not completed are eventually rejected. If you receive such a notification, schedule your GSK appointment immediately.
9. Wrong Constitution of Business Selected: Registering as a 'Proprietorship' when you are a 'Partnership,' or selecting 'Private Limited' when you are an 'LLP' — these errors are very difficult to correct after registration and require amendment applications with extensive documentation.
10. Failing to Link Bank Account Within 30 Days: Many newly registered businesses forget this new 2026 requirement and suddenly find their registration suspended. Set a calendar reminder immediately after receiving your GSTIN to link your bank account within 30 days.

11. GST Composition Scheme — The Simpler Option for Small Businesses

If your business is small and mostly deals with local customers (not interstate sales or e-commerce), the GST Composition Scheme might be a better option for you than regular GST registration. Here is a complete comparison:

Feature	Regular GST	Composition Scheme
Annual Turnover Limit	No upper limit	Up to Rs. 1.5 crore (Rs. 75 lakh for services — some categories up to Rs. 50 lakh)
Tax Rate	Standard rates (5%, 12%, 18%, 28%)	1% (manufacturers/traders), 5% (restaurants), 6% (services)
Return Filing	Monthly GSTR-1 + GSTR-3B	Quarterly CMP-08 + Annual GSTR-4 only
ITC Claim	Yes — can claim full ITC	No — cannot claim ITC on purchases
Interstate Supply	Allowed	Not allowed — can only do intra-state business
E-Commerce Sales	Allowed	Not allowed for goods (services allowed with restrictions)
Invoice Type	Tax Invoice with GST amount shown	Bill of Supply — cannot charge GST from customers
Compliance Burden	Higher — monthly filings, e-invoicing, etc.	Much lower — quarterly simplified returns

Who should choose Composition Scheme: Small retailers, small restaurants, local service providers (hairdressers, repair shops, small consultants) whose customers are primarily end consumers, who do not deal much with B2B transactions requiring ITC, and who want minimal paperwork. Who should NOT choose it: E-commerce sellers, interstate traders, exporters, and businesses with significant B2B operations where clients need to claim ITC from their purchases.

12. Why Choose legalpechan.com for Your New GST Registration?

You have two choices: apply on your own or use a professional service. Here is an honest comparison:

Aspect	Applying on Your Own	legalpechan.com
Document Guidance	You must research what documents are needed for your specific business type	Expert provides exact, customized checklist based on your business structure
HSN/SAC Code Selection	You must research and select codes — wrong selection is common	CA expert selects the correct codes based on your business activity
Form Filling	You fill all 10 sections yourself — risk of errors in each section	Expert fills the form accurately with zero errors
Error Risk	High — minor errors cause SCN notices and delays	Minimal — form reviewed by CA before submission
Biometric Support	You manage appointment booking and process yourself	We guide you through the entire biometric process step-by-step
SCN / Notice Handling	You must draft and file response yourself	Our team drafts and files SCN response on your behalf
Post-Registration Compliance	You must track all due dates yourself	Compliance calendar provided + reminders for return due dates
Bank Account Linking	You may forget the 30-day deadline	We send reminders and help you complete this within the deadline
Average Completion Time	2–4 weeks (due to errors and corrections)	3–7 working days with expert assistance
Support Availability	No support — you rely on GST helpdesk	Dedicated expert support via call, WhatsApp, and email

At legalpechan.com, we have helped thousands of entrepreneurs, freelancers, startups, and established businesses across India get their GST registration done quickly and correctly. Our team of Chartered Accountants and legal experts understands every nuance of the GST system — from selecting the right HSN codes to handling biometric appointments to responding to Show Cause Notices. We do not just fill a form; we partner with your business for its compliance journey.

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13. Frequently Asked Questions (FAQ) — New GST Registration 2026

These are the most commonly searched questions about New GST Registration in 2026:

Q1. How many days does it take to get GST registration in 2026?

Under CGST Rule 14A (Fast Track), if you complete Aadhaar e-authentication and are classified as low-risk, you will receive your GSTIN in just 3 working days. For regular applications, it takes 7 working days. For applications requiring biometric verification, it may take 7 to 15 working days. With complete, accurate documents and expert assistance from legalpechan.com, the process is typically completed in 3 to 7 working days.

Q2. Is GST registration free? How much does it cost?

Government GST registration at www.gst.gov.in is 100% free. No government fee is charged. However, professional service fees apply if you use a CA, tax consultant, or online service like legalpechan.com. These are professional fees for expert assistance — not government fees. DSC (Digital Signature Certificate) is also a separate cost of Rs. 800 to Rs. 2,500 if required for companies.

Q3. Can a freelancer or individual get GST registration?

Absolutely yes. A freelancer or individual service provider must register for GST once their annual service income exceeds Rs. 20 lakh (Rs. 10 lakh in special category states). Freelancers working with foreign clients (exporting services) should register regardless of turnover to claim GST refunds on their business expenses — making it financially beneficial even at lower income levels.

Q4. What is the GST registration threshold limit in 2026?

For general states: Rs. 40 lakh for businesses dealing in goods, and Rs. 20 lakh for service providers. For special category states (Jammu & Kashmir, Himachal Pradesh, Uttarakhand, Manipur, Mizoram, Nagaland, Arunachal Pradesh, Tripura, Meghalaya, Sikkim, Assam): Rs. 20 lakh for goods and Rs. 10 lakh for services. Note: Certain categories like e-commerce sellers, interstate suppliers, and importers/exporters must register regardless of turnover.

Q5. Can I have multiple GST registrations?

Yes. If you operate in multiple states, you must obtain a separate GST registration for each state. If you have multiple distinct business verticals in the same state, you can optionally obtain separate registrations for each vertical (but you must have a separate PAN for each). One PAN can have multiple GSTINs — one per state.

Q6. What happens if I do not register for GST when it is mandatory?

The consequences of not registering when mandatory are serious. You will be liable to pay the entire GST amount due without any ITC benefit, plus a penalty of 10% of the tax due (minimum Rs. 10,000). In cases of deliberate tax evasion, the penalty can be 100% of the tax due, and criminal prosecution is possible. GST officers can also conduct surprise raids and seize goods and business records.

Q7. What is biometric verification and who needs it?

Biometric verification is a new mandatory step for GST registration applicants identified as high-risk by the AI system on the GST portal. It involves physically visiting a government-approved GST Suvidha Kendra (GSK) where your fingerprints and/or iris scan are captured and verified against your Aadhaar records. The authorized signatory must appear in person — no proxy or representative can appear in their place. After biometric verification, the registration process resumes and is approved by the GST officer.

Q8. Can GST registration be cancelled? How?

Yes. GST registration can be cancelled voluntarily by the taxpayer by filing Form GST REG-16 on the GST portal. Grounds for voluntary cancellation include: business discontinued, business transferred/sold, turnover has fallen below threshold, or company has been wound up. After applying for cancellation, you must file a final return in Form GSTR-10 within 3 months. GST registration can also be cancelled by the tax officer (suo motu) if the taxpayer fails to file returns for 6 consecutive months (for regular taxpayers) or 3 consecutive tax periods (for composition dealers).

Q9. What is the difference between GSTIN and UIN?

GSTIN (GST Identification Number) is a 15-digit number issued to regular taxable persons — businesses, professionals, freelancers, etc. UIN (Unique Identity Number) is a 15-digit number issued to specific categories of entities that are not liable to tax but need to claim refund of GST paid on their purchases — such as UN organizations, embassies, foreign consulates, and international organizations operating in India. If you are a regular business, you need a GSTIN, not a UIN.

Q10. What is the 30-day bank account linking rule in 2026?

From January 2026, after receiving your GSTIN, you must link your business bank account on the GST portal within 30 days. This is done under Services > Registration > Amendment of Non-Core Fields > Bank Account Details. If you fail to do this within 30 days, your GST registration will be automatically suspended. A suspended registration means you cannot file returns, issue valid tax invoices, or claim ITC until the suspension is lifted by linking the bank account.

Q11. Can I apply for GST registration if my business does not have a physical office?

Yes, but you need to provide a valid address as the principal place of business. You can use your residential address if you work from home (upload electricity bill or property documents). If you are using a co-working space, you need a NOC from the co-working space operator along with a rent agreement or membership letter. The key is that the address must be verifiable — GST officers may conduct physical verification.

Q12. How long is GST registration valid?

GST registration is valid until it is cancelled — either voluntarily by the taxpayer or by the tax authority. There is no annual renewal required. However, you must keep your registration active by filing all required returns on time and complying with all GST provisions. Failure to file returns for 6 consecutive months leads to automatic cancellation notice.

Conclusion — Your GST Registration Journey Starts Here

New GST Registration in 2026 is more streamlined, faster, and more technology-driven than ever before. With CGST Rule 14A enabling 3-day fast track approvals for eligible businesses, the AI verification system rewarding genuine and accurate applications, and the entire process being fully online — there has never been a better time to get your business GST-registered.

However, the same technology that makes the process faster also makes it less forgiving of errors. A name mismatch, a wrong HSN code, a blurry document, or an incorrect MMI location pin can delay your registration by weeks or even lead to rejection. This is why having expert guidance is not just convenient — it is genuinely valuable.

At legalpechan.com, we have guided thousands of business owners through the GST registration process — from sole proprietors and freelancers to large private limited companies and LLPs. Our Chartered Accountants and legal experts handle every detail: document verification, form filling, HSN code selection, Aadhaar authentication, biometric appointment scheduling, SCN response, and post-registration compliance support. We do not just get you registered — we ensure you stay compliant.

Disclaimer: This article is for informational purposes only. For specific legal or tax advice, please consult a qualified Chartered Accountant or legal professional at legalpechan.com.