

I/114934/2022



EXCISE & TAXATION DEPARTMENT, HARYANA
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 File no. 782299 [GST-1]

To,

All the Joint Commissioners of State Tax (Range/Appeal),
 All the Deputy Commissioners of State Tax,
 In the State.

Memo No - 367/GST-2, dated 24.05-2022
Subject: Instructions regarding processing of applications for registration in FORM GST REG 01.

It has come to the notice of the Head Office that few Proper Officers in the State are insisting on personal appearances or seeking extraneous information from the applicants seeking fresh registration under GST. The matter has been examined.

2. 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:-
 - 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 HGST 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.
3. Difficulty, if any, in implementation of these instructions may be brought to the notice of the Department.
4. This issues with the approval of Excise and Taxation Commissioner.

(Digitally signed. No signature required.)
 Addl. Excise and Taxation Commissioner (GST)
 Haryana, Panchkula

Copy to:-