

GST Registration Application and Amendment (2026): Documents, REG-01, REG-14 and the Automatic Route

Description

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Quick summary

- Apply on the GST portal under Services, then Registration, then New Registration. A comprehensive guideline has been issued on what each field of the application needs, and a circular is to carry the full document checklist.
- FORM GST REG-01 is to get drop-down boxes and tool-tips, and the portal is to show only the documents relevant to the type of premises you select, so owned and rented premises no longer present the same list.
- No additional documents are to be uploaded or demanded by the officer beyond that list, which is to be clarified by circular.
- Legal name, constitution of business and additional place of business move from core to non-core amendments, so FORM GST REG-14 is processed automatically with no officer approval.
- Principal place of business stays a core amendment for a normal registration under rule 9, with a 15 day approval window, but is automatic for a registration taken under rule 14A.

Two things have made GST registration painful for years. The first is that nobody could say with confidence which documents an application actually needed, so officers asked for different things in different States and applications were rejected over paperwork rather than substance. The second is that changing almost anything afterwards meant waiting on an officer.

Both are being addressed. On 09/10/2026 the Press Information Bureau published FAQs on the GST registration application and on amendment in GST registration, following the 57th GST Council meeting of 08/10/2026.

As with the rest of this package, separate the two. The portal path, FORM GST REG-01 and FORM GST REG-14 are how things work today. The document guideline, the redesigned form, the automatic amendment route and the bar on officers asking for extra documents are the reform, and they take legal effect through the circular and the amendments that follow. Where the FAQ describes something as still to come, this guide says so.

Where and how to apply

Apply online at the GST portal, under **Services, then Registration, then New Registration**.

A step-by-step manual already exists on the portal itself, under **Help and Taxpayer Facilities, then GST Knowledge Portal, then Register with GST**. The application form also carries tool-tips and real-time contextual guidance meant to help you fill each field correctly the first time.

The documents problem, and what is being done about it

This is the substance of the registration reform, and it is worth being precise about what has been promised.

- **A comprehensive guideline has been issued** setting out the information and documents required in each field of the application, covering constitution of business, principal place of business and the rest. Importantly, it is addressed to **tax officers across the Centre and the States as well**, so that processing is uniform rather than varying by jurisdiction.
- **A circular is to carry the checklist**, so an applicant can gather everything before starting rather than discovering requirements one rejection at a time.
- **A detailed FAQ** on the registration application and its processing is also to be issued by circular.
- **FORM GST REG-01 is to be amended** to add drop-down boxes and tool-tips naming the prescribed documents, so the taxpayer and the officer are looking at the same list.
- **The portal will show only the documents relevant to the premises type you select.** Owned premises and rented premises will present different requirements, instead of one undifferentiated list.
- **No additional documents are to be uploaded, or sought by the officer**, in respect of the registration application. This is to be clarified by circular.

That last point is the one that changes the experience most. A fixed, published list that an officer cannot add to is the difference between a predictable application and an open-ended negotiation.

Proof of principal place of business

A consolidated list of documents accepted as proof of **principal place of business and additional place of business** in different situations is to be provided in the circular, with FORM GST REG-01 amended to match. The portal will then surface only the relevant subset once you select the premises type.

Until that circular is out, assemble proof on the existing basis and expect the list to be narrowed and clarified rather than widened.

Amendments: core and non-core, and what just moved

Every change to a registration is classified as either **core** (officer approval required) or **non-core** (processed by the system). The reform moves three things across that line.

Change	Previously	Now	Form
Legal name of the business	Core, officer approval	**Non-core, automatic**	FORM GST REG-14

Change	Previously	Now	Form
Constitution of the business	Core, officer approval	**Non-core, automatic**	FORM GST REG-14
Additional place of business	Core, officer approval	**Non-core, automatic**	FORM GST REG-14
Principal place of business, registration under rule 14A	Core, officer approval	**Non-core, automatic**	FORM GST REG-14
Principal place of business, normal registration under rule 9	Core	**Still core, officer approval**	FORM GST REG-14

Note the split on principal place of business. If your registration was taken through the **simplified route under rule 14A**, changing it is automatic. On a **normal registration under rule 9**, it remains a core amendment and goes to an officer.

Changing the legal name

File **FORM GST REG-14** on the common portal. Once the PAN details you furnish validate successfully, the system amends the legal name. No officer involved.

Adding an additional place of business

File **FORM GST REG-14** with the proof of place of business specified in the list attached to FORM GST REG-01. The system processes it and adds the APoB.

You do not have to wait between applications. Because an additional place of business is accepted automatically, you can file the next amendment straight away rather than waiting for the previous one to clear. For a business opening several branches or warehouses at once, that removes a real bottleneck.

Changing the principal place of business on a normal registration

This one still runs on a clock, and the clock is worth knowing:

1. File **FORM GST REG-14** with the proof of principal place of business listed against FORM GST REG-01.
2. **No discrepancy:** the proper officer approves within **15 days** of the application.
3. **Discrepancy:** the officer issues a show cause notice within **15 days** of the application.
4. You reply within **7 working days** of the notice being issued.
5. The officer acts within **7 working days** of receiving your reply.

Plan a premises move around that timetable rather than assuming same-week processing, and get the address proof right first time, because a show cause notice adds a fortnight or more to the worst case.

How this connects to the rest of the registration lifecycle

- **Getting registered automatically.** Under rule 14A, registration is granted by the portal without an officer where the applicant does not intend to pass on input tax credit of more than ?2.5 lakh a month. The

reforms above are aimed at the applications that fall outside that route.

- **Selling through e-commerce platforms.** A new rule 14B is recommended, letting a small supplier register in a State where it has no physical presence by declaring the e-commerce operator's warehouse there as its principal place of business, subject to the same ?2.5 lakh monthly credit limit and to conditions.
- **Closing a registration.** The cancellation side has its own set of changes, including automatic acceptance and a new FORM GST REG-38. We covered that separately in our note on how to cancel GST registration.
- **The wider package.** The registration changes are one part of the 57th GST Council recommendations, which also cover refunds, input tax credit, penalties and the withdrawal of arrest powers.

Practical points

- **Match the premises type to the proof you actually hold** before you start the application. Most rejections trace back to address proof that does not fit the category selected.
- **An automatic amendment is not a licence to be careless.** The legal name change validates against PAN, and an APoB still needs proper proof attached. The system is removing the approval step, not the evidence requirement.
- **Keep the rule 14A distinction in mind.** Whether your principal place of business can be changed automatically depends on how the registration was obtained in the first place, which is not something most businesses track.
- **Do not time a move or a new branch on the assumption that the automatic route is already live.** Until the circular and the amendments are notified, the existing classification applies.

What to do now

1. **Wait for the circular** before relying on the fixed document list or on an officer being unable to ask for more.
2. **If you have amendments queued**, note that additional places of business will no longer need to be filed one at a time once the change is in force.
3. **If a principal place of business change is coming on a normal registration**, build the 15 day plus 7 plus 7 timetable into your planning.
4. **Check how each of your registrations was obtained**, because rule 14A registrations get the automatic principal place of business route and others do not.

How CSM & Co LLP can help

We can prepare and file a GST registration application with the documents matched to the premises type, so it clears first time rather than cycling through queries; handle amendments in FORM GST REG-14, including a principal place of business change that still needs officer approval and any show cause notice that follows; advise whether the simplified route under rule 14A or the proposed rule 14B for e-commerce sellers fits your situation; and review a group of registrations across States for consistency before the new document guidelines are enforced. Please reach out to our team and we will be happy to assist.

Frequently asked questions

Where do I apply for GST registration?

Online on the GST portal at gst.gov.in, under Services, then Registration, then New Registration. A step-by-step manual sits under Help and Taxpayer Facilities, then GST Knowledge Portal, then Register with GST.

Is there a definitive checklist of documents for GST registration?

A comprehensive guideline has been issued covering the information and documents needed for each field, and the full checklist is to be issued through a circular so applicants can assemble everything before starting.

Can the officer ask me for documents beyond that list?

No. The position stated is that no additional documents are to be uploaded or sought by the officer in respect of the registration application, and that is to be confirmed by circular.

Which amendments no longer need officer approval?

Legal name of the business, constitution of the business and additional place of business move from core to non-core, so FORM GST REG-14 is processed automatically by the system. Principal place of business also becomes automatic, but only for a registration obtained under rule 14A.

How do I change my principal place of business on a normal registration?

File FORM GST REG-14 with the proof of place of business listed against FORM GST REG-01. It stays a core amendment, so the officer approves within 15 days where there is no discrepancy, or issues a show cause notice within 15 days, to which you reply within 7 working days, and the officer then acts within 7 working days.

Do I have to wait for one amendment to be approved before filing another?

No, not for an additional place of business. Because those are accepted automatically by the system, there is no waiting period before filing the next one.

Official sources

- Press Information Bureau: FAQs on GST registration application, 09/10/2026
- Press Information Bureau: FAQs on amendment in GST registration, 09/10/2026
- Press Information Bureau: Recommendations of the 57th Meeting of the GST Council, 08/10/2026
- GST Portal

Related reading

- How to Cancel GST Registration (2026): Form GST REG-16, Auto Acceptance and Revocation

- 57th GST Council Meeting (October 2026): Arrest Powers Removed, Faster Refunds and Wider ITC
- GST Registration Field Visit Guide for Drop-Shipping & E-commerce Sellers

Disclaimer

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Related GST reading

- Simplified GST Registration for E-commerce Sellers (2026): Rule 14B, ECO Consent and Warehouse as PPoB
- GST on Waste and Scrap (2026): 2% TDS and Reverse Charge for Plastic, Tyre, E-waste and Used Cooking Oil
- GST on Services (2026): E-commerce Delivery and Transport, Electric Vehicle Rentals, Helicopter Seats and Foreign Shipping Lines

Date
25/11/2026
Date Created
10/10/2026
Author
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