

New 3 Day GST Registrations To Know & To do: For Registrants and Recipient



Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, MBA(International Trade),
B.Com(H)]

E-Mail - vivek.jalan@taxconnect.co.in

Call - +91 98315 94980

[MUMBAI BANGALORE KOLKATA DELHI CHENNAI]



A. RULE 14A. Option for taxpayers having monthly output tax liability below threshold limit. – 3 Day Registration from Filing of Application - more than 95%)

1. Applicable to supplier of goods and services
2. File Form GST REG-01 choosing Option u/s 14A for registration (may amend in future for other details)
3. Monthly Tax for B2B business should be less than with a GST Liability of Rs.2.5 Lakhs i.e. supply value Rs.13.88 Lakhs (assuming GST Rate 18%)
4. No multiple registrations in one state based on multiple POBs
5. Adhaar Authentication mandatory
6. REG-32 – Withdrawal of Rule 14A Registration Application
7. No withdrawal incase –
 - i. Before 1st April 2026 – 3 monthly returns are filed
 - ii. On or after 1st April 2026 – 1 monthly returns are filed
 - iii. All Returns are filed
 - iv. Cancellation of REG initiated by Dept
8. Withdrawal will lead to NORMAL REGISTRATION with Verification u/r 9 under GST REG-33
9. No amendment in details after GST-REG-33

B. Rule 9A - Even other than the process u/r 14A, even incase of a normal registration application 3 Day Registration may be granted Upon identification on the common portal and based on data analysis and risk parameters

- 1. The Government should however take adequate safety measures post granting registrations to ensure that suppliers are available at their place of business, especially since they are not restricted to do inter-state sale.**
- 2. Since for recipients too these kind of registered persons would be “risky”, the RCs may carry a unique identification mark that this supplier is “not thoroughly verified” by Dept.**
- 3. Recipients may take a declaration from such suppliers to ensure they atleast verify the POB of such suppliers.**
- 4. Government may also clarify whether incase of such ‘ab-initio cancellations’ whether Section 16(2)(c) would equally apply**

THANK YOU



Vivek Jalan

[FCA, LL.M (Constitutional Law), LL.B, MBA (International Trade) B.Com (H)]

This PPT is for Educational Purpose only. It may include content that serve merely to stimulate discussion and thought. The views, thoughts, opinions, information, and materials comprising the presentation are merely the thought of the Author in the form of bullet points and may not be construed as final. The content does not set policies, establish standards, or create guidelines. Nothing in the PPT or corresponding session should be construed as legal advice or an offer of representation. The presentation is not a substitute for independent professional judgment or legal advice concerning the law of a particular jurisdiction as applied to the full factual context of a unique situation or matter.

E-mail-

Vivek.jalan@taxconnect.co.in

Call:

+91 98315 94980

[MUMBAI

BANGALORE

KOLKATA

DELHI]