## Advisory on Important Changes in FORM GST REG-01 for GST Registration

Nov 1st, 2026

Taxpayers intending to obtain registration under GST are hereby informed that FORM GST REG-01 has been revised on GST portal to incorporate certain changes in the registration application process. The revised form introduces additional information requirements and standardises the documentary requirements relating to constitution of business, principal and additional places of business and other registration particulars.

The important changes are highlighted below for the information and guidance of taxpayers:

**1. Constitution of Business:** One Person Company (OPC) has been introduced as a separate category under the constitution of business. Further, applicants are required to upload the relevant supporting documents as specified against the selected constitution of business, such as Certificate of Incorporation, Partnership Deed, Registration Certificate or other proof substantiating constitution, as applicable.

**2. SEZ Registration:** A new field for entering the SEZ Entity ID has been introduced for applicants seeking registration as an SEZ Unit or SEZ Developer.

**3. E-commerce Operator under Section 9(5):** A separate section has been introduced for applicants seeking registration as an e-commerce operator liable to pay tax under Section 9(5) of the CGST Act, 2017. Applicants will be required to furnish details regarding their physical presence in the State/UT and, where applicable, details of their authorised representative.

**4. Existing Registrations:** The particulars of existing registrations required to be furnished in the application have been revised. The revised form specifically provides for disclosure of GSTIN, Professional Tax Registration Number and Professional Tax Enrolment Registration Number, along with other applicable registration particulars.

**5. Principal Place of Business (PPoB) and Additional Place of Business (APoB):** The classification of possession of business premises has been revised and standardised. Separate categories have been provided for owned premises, premises in the name of a deceased ancestor, rented/leased premises, consent-based premises, co-working spaces and SEZ premises. The supporting documents required for each category have also been specified. Taxpayers are advised to select the appropriate category and furnish the prescribed documentary evidence while applying for registration.

**6. Nature of Business Activities:** The list of business activities has been expanded to include additional categories and disclosures, such as factory registration particulars, Authorised Economic Operator (AEO) details, co-working space, health and fitness clubs, renting/leasing of immovable property, renting/hiring of motor vehicles, vessels or aircraft, etc.

**7. Bank Account Details:** Taxpayers are required to furnish details of their bank accounts, wherever available, at the time of filing FORM GST REG-01. Details of up to 10 bank accounts may be reported. Where bank account details are not available at the time of application, the same are required to be furnished within 30 days from the date of issuance of the registration certificate in FORM GST REG-06.

**8. DIN of Designated Partners:** In case of a Limited Liability Partnership (LLP), the Director Identification Number (DIN) of the designated partners is required to be furnished in the registration application.

**9. Online Validation of Identification Numbers:** The Corporate Identification Number (CIN), Foreign Company Registration Number (FCRN), Limited Liability Partnership Identification Number (LLPIN) and Foreign Limited Liability Partnership Identification Number (FLLPIN), wherever applicable, shall be validated online by the system. The ARN will be generated only after successful validation of the required filled up information.

Taxpayers are advised to carefully review the revised FORM GST REG-01 and keep the relevant information

and supporting documents ready before initiating an application for registration, so as to ensure accurate and complete filing and avoid delays in processing.

For further details, taxpayers may refer to Notification No. 05/2026-Central Tax dated 26.10.2026 (pages 16 to 42) and Circular No. 257/03/2026-GST dated 26.10.2026.

Thanking you,
Team GSTN